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Annual Report of the Executive Director

Annual Report of the Under-Secretary-General/Executive Director on the implementation of the Strategic Plan 2014-2017

Summary

This report provides an overview of progress achieved during the third year of implementation of UN-Women's Strategic Plan 2014-2017. It also addresses progress on the implementation of General Assembly resolution 67/226 on the quadrennial comprehensive policy review of operational activities for development of the UN system (QCPR). Based on the results framework updated during the midterm review of the Strategic Plan, the report highlights progress for each development outcome and provides an update on measures to ensure organizational effectiveness and efficiency. It also provides an analysis of factors that have enabled or hindered achievement of results.

A draft decision is included in section V.

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I. Introduction

1. The year 2016 was marked by renewed attention to gender equality and the empowerment of women and girls around the world. From the first sexual violence conviction by the International Criminal Court, to mass demonstrations across Latin America to denounce femicide, to FIFA's appointment of its first woman Secretary-General, to the ban of child marriage in several African countries, there have been important positive developments for women and girls.

2. At the same time, major challenges remain with stagnant levels of political participation, an enduring gender pay gap and unequal economic participation, continued high levels of violence against women and girls and the targeting of women's human rights defenders, and a lack of investment in gender equality programmes and institutions. Protracted armed conflicts, the highest level of displacement in history and violent extremism continued to significantly affect women and girls.

3. Despite this challenging environment, UN-Women achieved significant results in the third year of implementation of the Strategic Plan, as described in this report. The report also outlines progress in implementing General Assembly resolution 67/226 on the QCPR, in its final year.

4. 2016 was the first year of implementation of the 2030 Agenda for Sustainable Development. Building on the Beijing Declaration and Platform for Action as the foundation, UN-Women helped galvanize a strong start for the gender-responsive implementation of the 2030 Agenda. UN-Women's Strategic Plan contributes to the achievement of the Sustainable Development Goals (SDGs), synergistically targeting several goals and targets. The focus of the 2030 Agenda on leaving no one behind is integral to UN-Women's programming.

5. UN-Women continued to leverage the composite nature of the Entity to ensure that its normative support, UN coordination and operational activities deliver results for women and girls in an integrated manner. UN-Women advocated for strengthening global norms and standards in response to the commitments of the 2030 Agenda. It started aligning the UN System-Wide Action Plan for gender equality and women's empowerment (UN-SWAP) and the country-level gender scorecard with the SDGs. Through its field presence, it supported Member States in translating global norms and standards into transformative change for women and girls, including through leveraging the capacity of UN Country Teams and multi-stakeholder partnerships.

6. Flagship Programming Initiatives (FPIs) brought greater programmatic focus, provided a common framework for collaboration at national level, and supported resource mobilization efforts. There was significant progress in 2016 in integrating FPIs in UN-Women's programming. There has also been progress against other initiatives outlined in the midterm review of the Strategic Plan, including the streamlining of business processes, the development of a comprehensive IT programme management infrastructure and leveraging innovation in support of results.

7. As UN-Women develops its new Strategic Plan 2018-2021, results achieved and lessons learned to date will be instrumental to inform the entity's strategic focus and its ability to build solid institutional capacity to scale up results in these critical

years towards the achievement of gender equality and women's empowerment by 2030.

In 2016, UN-Women, in collaboration with partners, contributed to the following results:

Leadership and participation

- 72 laws adopted or amended to strengthen women's rights in 61 countries, with a combined population of nearly 1.6 billion women and girls
- 4,000 aspiring and elected women leaders trained in 51 countries
- 8 countries adopted temporary special measures

Economic empowerment

- Gender equality advocates influenced economic policies and poverty reduction strategies in 12 countries, with a combined female population of over 200 million
- 9 countries, with a combined female population of over 168 million, adopted policy frameworks for women's economic empowerment
- More than 311,000 practitioners accessed knowledge and good practices at EmpowerWomen.org

Ending violence against women and girls

- 24 countries, with a combined female population of over 1.05 billion, strengthened legislation to address violence against women and girls
- 21 countries, with a combined female population of over 229 million, adopted national plans or strategies in this area
- Over 2.4 million practitioners accessed expert knowledge at endVAWnow.org

Peace, security and humanitarian action

- 70 percent of UN-supported peace agreements included provisions improving security and status for women and girls
- $14 million directly benefitted women and girls in conflict and post-conflict countries from the Peacebuilding Fund, exceeding its 15 percent target by 5 percent.
- The proportion of women military experts deployed to UN peacekeeping missions doubled
- More than 125,000 women and girls assisted with humanitarian activities
- 66 safe spaces and 38 multi-purpose centres managed
- 263 women's organizations supported in humanitarian response and resilience-building

National planning and budgeting

- 28 countries, with a combined female population of over 1.2 billion, increased budget allocations for gender equality
- Civil servants of national AIDS coordinating bodies in 26 countries increased their capacities for gender mainstreaming

Global norms and standards

- Conducive environment created for Member States to adopt consensus agreed conclusions at CSW
- Participation of 1,825 officials and more than 4,200 civil society representatives facilitated at the CSW
- First CSW Youth Forum held with more than 300 young leaders from over 65 countries
- 12 countries supported for CEDAW and UPR reporting

UN Coordination, partnerships and advocacy

- Over 90 percent of UN entities and Secretariat Departments reported on the UN-SWAP
- 14 additional UN entities adopted mandatory gender training for all staff and more than 18,000 UN staff completed the *I Know Gender* course
- 44,542 people trained by the Training Centre
- 90 percent of UNDAFs launched with at least one gender equality outcome
- Over 1.1 million men and boys have signed up to HeForShe to date
- 400 companies adopted the Women's Economic Empowerment principles
- UN-Women was featured in 18,000 media reports
- Social media followers increased to 5 million

II. Assessment of development results

8. In 2016, UN-Women implemented programmes in 107 countries. At the end of the third year of its Strategic Plan, UN-Women's performance against its targets, including targets revised in the midterm review, is positive.

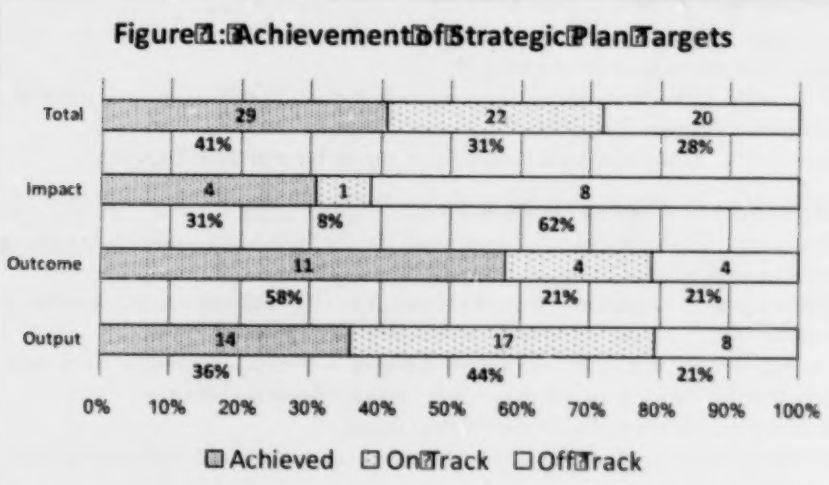


Figure 1

9. In total, 72 percent of development targets are achieved or on track. Despite resource constraints, performance is strong at the outcome and output levels with 79 and 80 percent achieved or on track respectively (Figure 1). Eight outputs remain off track and will require attention in the final year of the Strategic Plan.

10. Despite improvements, eight impact indicators remain off track. While this is partly due to the fact that this level of result captures longer-term change, the need to ensure a solid results chain between various levels will require attention in the new Strategic Plan.

This section highlights progress against outcomes in each impact area.[1]

A. Impact 1: women lead and participate in decision-making at all levels

Contributes to achieving the following SDGs:

11. UN-Women supports reforms to constitutions, laws and policies, promotes inclusive political processes and institutions and engages gender equality advocates to promote women's leadership and participation in decision-making.[2] Figure 2 summarizes progress on this impact area.

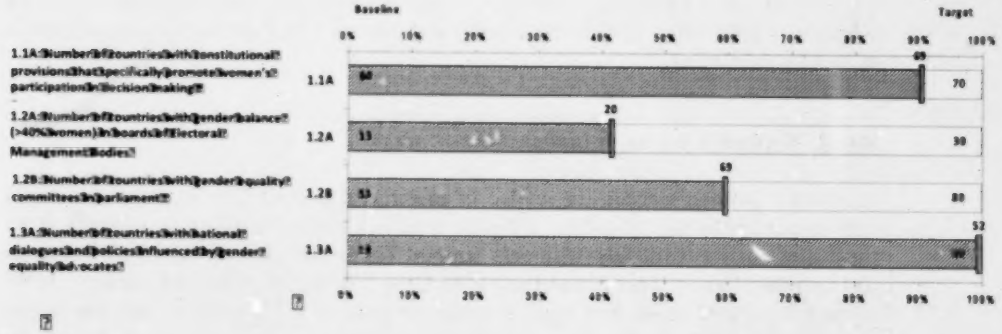


Figure 2

12. UN-Women supported six constitutional reform processes and the adoption of temporary special measures in eight countries. In Côte d'Ivoire, UN-Women contributed to the adoption of a gender-responsive constitution. In Moldova, UN-Women supported cross-party networks of women parliamentarians and civil society to achieve a 40 percent gender quota on party lists and cabinet nominees.

[1] Annex 1 (Data Companion) provides a detailed report of progress against all indicators.

[2] The Fund for Gender Equality contributes to this impact area, as well as impact area 2. See Annex 4 for more details.

13. UN-Women supported gender mainstreaming in parliaments and sub-national legislatures and electoral processes in more than 50 countries. There are specialized gender equality committees in parliaments of 69 countries. UN-Women provided capacity-building to Electoral Management Bodies in 26 countries, resulting in more gender-sensitive electoral processes, such as reporting of sex-disaggregated data.

14. Five additional countries reached at least 40 percent of women on the boards of their Electoral Management Bodies. Malawi's Electoral Commission achieved gender balance among commissioners after implementing recommendations of a UN-Women-supported gender audit. In Haiti, UN-Women and partners provided support to government bodies and political parties, contributing to the election of four women to Parliament and moving Haiti off the list of countries with no women legislators.

15. In line with its FPI on women's political empowerment and leadership, UN-Women trained more than 4,000 aspiring and elected women leaders in 51 countries. In Jordan, a third of women elected in the parliamentary elections benefitted from training supported by UN-Women.

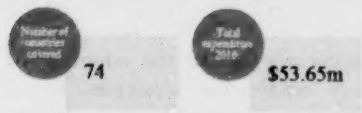
16. Gender equality advocates successfully influenced national dialogues and policies with UN-Women's support in 9 countries. In Timor-Leste, a UN-Women-supported civil society platform advocated for the implementation of concluding observations of the Committee on the Elimination of All Forms of Discrimination Against Women, leading to a record 319 women standing for elections and elected women village leaders nearly doubling. In Tunisia, the League of Women Voters supported by UN-Women influenced gender-responsive voting procedures, resulting notably in access to identity cards for 450 vulnerable women and youth.

17. UN-Women continued to develop a methodology for SDG indicator 5.5.1b for which it is custodian. The indicator will establish the first baseline on representation in local government.

Box 1: Women's access to justice

Increasing women's access to justice is an integral part of UN-Women's efforts to end discrimination. In Uganda, a bench book on women's rights was launched by the Chief Justice with UN-Women's support for justice actors, including informal justice providers to local communities. In Egypt, with UN-Women's support, 1,000 women benefited from free legal services as part of a 25 percent increase in the coverage of the Ombudsperson's Office of the National Council for Women. UN-Women is in the process of developing a manual on access to justice in partnership with other agencies to support implementation of its FPI.

B. Impact 2: women, especially the poorest and most excluded, are economically empowered and benefit from development



Contributes to achieving the following SDGs:

18. UN-Women supports the creation of an enabling environment for women's economic empowerment, with a focus on leaving no one behind, through the adoption of national frameworks, gender-responsive services to enhance women's livelihoods and the engagement of gender equality advocates to influence national strategies. There has been progress against all outcomes in this area (Figure 3).

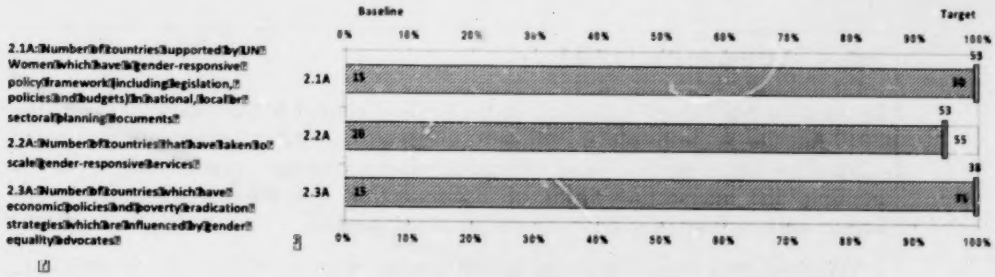


Figure 3

19. With UN-Women's support, nine additional countries adopted gender-responsive policy frameworks and/or accessed enhanced data on women's economic opportunities. In Macedonia, UN-Women supported a household labour survey to identify the drivers of women's low participation in labour markets and inform a national strategy.

20. With UN-Women's support, 13 countries scaled up gender-responsive services through training and access to enterprise development assistance. In the State of Palestine, women-owned enterprises could access a one-stop shop supported by UN-Women providing business skills and product development services. In Ethiopia and Liberia, more than 5,000 women entrepreneurs benefited from business and financial literacy training and increased their access to finance. At the global level, UN-Women established a coalition of young women entrepreneurs.

21. As part of the FPI on climate-resilient agriculture, UN-Women piloted the *BuyFromWomen* platform with 3,000 women farmers in Rwanda, in partnership with the World Food Programme. The cloud-based platform connects women farmers and cooperatives to information, finance and markets. This innovative solution will be incorporated in UN-Women's climate-resilient projects. Sixteen countries have expressed interest in joining this FPI.

22. As part of its FPI on affirmative procurement, UN-Women successfully advocated for a commitment from the UN Chief Executives Board to prioritize access of women-owned businesses to the UN's more than $17 billion in annual procurement contracts.

23. UN-Women's support to gender equality advocates led to the adoption of gender-responsive economic policies and poverty eradication strategies in 12 countries. In Egypt, the National Council for Women developed a strategy to increase women's inclusion in the formal sector. In Vietnam, UN-Women supported a gender audit of previous national poverty reduction programmes, which contributed to the inclusion of targets on ethnic minority women in the new programme.

24. UN-Women supported the Secretary-General's High-Level Panel on Women's Economic Empowerment by hosting the Panel's Secretariat and contributing to the consultations and reports. The Panel outlined seven critical drivers of transformation addressing structural constraints, which will inform UN-Women's priorities. Approximately 250 commitments have been made by governments, the private sector and other stakeholders to implement the Panel's recommendations.

Box 2: Leaving no one behind

Leaving no one behind and reaching the furthest behind is a central promise of the 2030 Agenda. It means placing the most marginalized first – women and girls being often at the top of the list – and addressing structural causes of inequality, as well as multiple and intersecting forms of discrimination. UN-Women works across its impact areas to empower the most marginalized women.

UN-Women promoted the rights of indigenous women in over 20 countries. In Brazil, indigenous women were supported to reach leadership positions at various levels. In Guatemala, indigenous women's groups prepared a shadow CEDAW report witn UN-Women's support. In Tanzania, over 3,000 Maasai women increased their income following UN-Women's business training sessions. In India, resources were allocated in one state to ensure that tribal women are prioritized in a programme on rural livelihoods.

Almost 1 in 5 women experience a disability and women with disabilities fare worse than men. In 2016, UN-Women worked in 30 countries to promote synergies between the gender equality and disability-inclusion agendas and support the leadership of women with disabilities. In Ecuador, UN-Women supported the development of a survey to inform participation of women and girls with disabilities. In Morocco, UN-Women supported a baseline gender analysis and the inclusion of gender-specific indicators in a national plan on the rights of persons with disabilities. In Haiti, UN-Women supported women with disabilities to participate in consultations for a cash-for-work project. In Afghanistan, UN-Women supported data collection for the first report on the Convention on the Rights of Persons with Disabilities.

Migrant women and girls are at heightened risk of violence and discrimination. UN-Women's migration work focuses on integrating gender perspectives in normative and policy developments and programmes that uphold the rights of women migrants. In Mexico, Moldova and the Philippines, UN-Women strengthened the

capacity and accountability of treaty bodies and key stakeholders to the rights of women migrant workers. In the Philippines, UN-Women contributed to the adoption of legislation protecting overseas workers, estimated to benefit six million women migrant workers.

The Fund for Gender Equality prioritizes vulnerable groups of women with 70 percent of projects benefiting at least two categories of marginalized women. The Fund recently published a factsheet on leaving no one behind.

C. Impact Area 3: ending violence against women and girls

91

$73.62m

Contributes to achieving the following SDGs:

25. UN-Women strengthens capacities to prevent and respond to violence against women, supports the adoption and implementation of comprehensive laws and policies, and improves the availability, accessibility and quality of services and data in this area.[3] Figure 4 summarizes progress against outcomes.

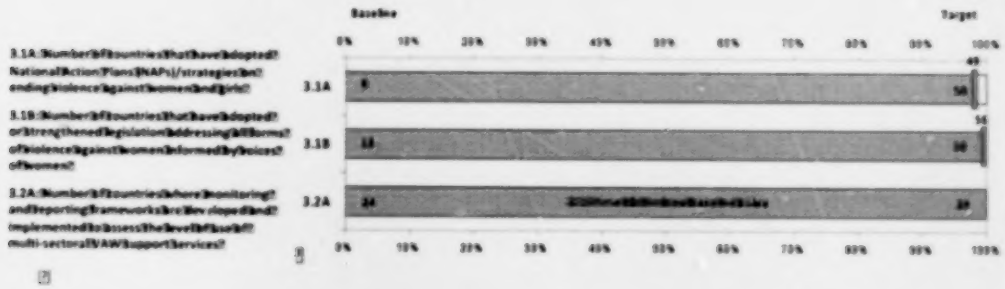


Figure 4

26. In 2016, 21 countries have adopted national action plans/strategies with UN-Women's support and 24 countries have strengthened legislation to prevent and

[3] The UN Trust Fund in support of Actions to Eliminate Violence against Women contributes to this impact area. See Annex 4.

respond to violence against women and girls. These frameworks have improved access to justice and essential services, increased protection against sexual harassment in public spaces, provided for emergency protection orders and criminalized child marriage. An additional 10 countries collected prevalence data, bringing the total to 119.

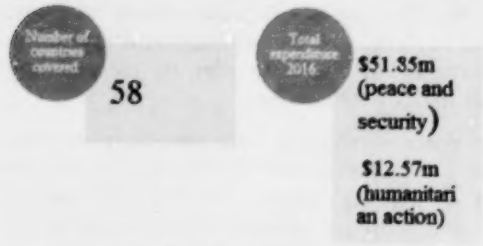
27. In Georgia, a national action plan was adopted to bring national efforts into line with international frameworks, such as the Istanbul Convention. In Pakistan, UN-Women supported the adoption of a provincial law, recognizing physical assault and psychological and economic abuse and providing for remedies for survivors. In Nepal, a monitoring framework for domestic violence legislation was developed with UN-Women's support. In Paraguay, following UN-Women's advocacy, the Parliament adopted its first law for the comprehensive protection of women against all forms of violence.

28. UN-Women continued its efforts for the availability of essential services to survivors of violence. In Moldova, a new survivor-focused approach was piloted, resulting in a five-fold increase in the number of women accessing services. In Indonesia, Laos and Timor-Leste, UN-Women conducted studies on the costs of violence against women. The results were used to successfully advocate for budget increases. In Afghanistan, with UN-Women's support, over 4,000 women survivors of violence accessed essential services through 11 centres.

29. In line with the FPI on safe cities and public spaces, over 2,600 civil servants were trained in Quito, Ecuador, on gender-responsive public transportation measures and the use of women's safety audits in city planning. Protocols on services for survivors of sexual violence in public spaces were developed and public infrastructure improved.

30. UN-Women established a partnership with Unilever to increase women's safety in tea supply chains and the broader sector, expecting to reach 30,000 women workers and children in Kenya. Together with UNESCO, UN-Women issued global guidance on school-related gender-based violence.

D. Impact 4: peace and security and humanitarian action are shaped by women's leadership and participation



Contributes to achieving the following SDGs:

31. 2016 saw dramatically increased recognition of the importance of prioritizing women's needs and agency in peace and security and humanitarian response, including at the World Humanitarian Summit. UN-Women has exceeded all outcome targets on this impact area.

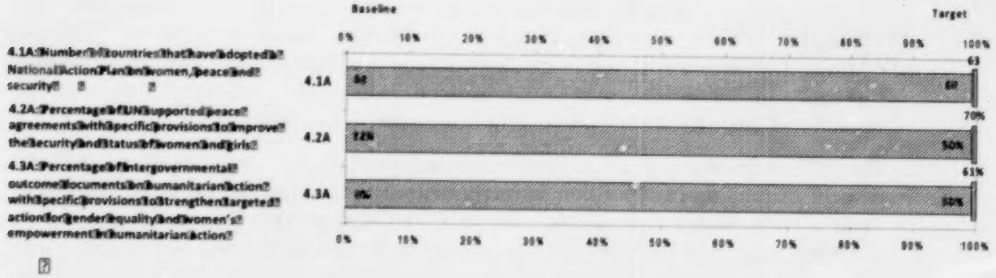


Figure 5

32. In line with its FPI on peace, security and recovery, UN-Women worked to create an enabling environment for women's representation and participation in peace and security processes. Five national action plans on women, peace and security were adopted in 2016, bringing the total to 63. Increasingly, these plans include performance indicators and dedicated budgets, strengthening accountability and commitment to implementation.

33. As secretariat for the Security Council Informal Experts Group on Women, Peace and Security, chair of the Gender Working Group of the Counter-Terrorism Implementation Task Force, and chair of the UN Standing Committee on Women, Peace and Security, UN-Women provided leadership and coordination on accountability frameworks, supported the Peacebuilding Commission to become the first UN intergovernmental body to adopt a gender strategy, and advocated for

comprehensive gender provisions in the sustaining peace resolutions (A/RES/70/262 and S/RES/2282 (2016)).

34. UN-Women's training for women military officers contributed to a doubling in the proportion of women military experts deployed to UN peacekeeping missions, from a stagnant 3 percent to 7.5 percent in 2016. UN-Women supported actions by the Secretary-General and the Department of Field Support to increase the percentage of women in senior positions in UN field missions.

35. The percentage of UN-supported peace agreements with specific provisions improving security and status for women and girls reached 70 percent. UN-Women provided support for gender provisions in the peace agreement in Colombia and the development of a roadmap to ensure women's full participation in implementing the agreement. The Special Envoy for Syria incorporated inputs of the UN-Women-supported Women's Advisory Board in his work.

36. UN-Women deployed 19 experts to investigations of sexual and gender-based violence, including prominent cases in Guatemala and Senegal, which created precedents for the prosecution of sexual violence as an international crime. UN-Women supported joint rule of law programmes in 10 countries through the UN Global Focal Point on Police, Justice and Corrections.

37. UN-Women investments in local-level conflict prevention and mediation continued to yield results. In Liberia, nine new "Peace Huts" engaged over 300 women peacebuilders. In Uganda, a "women's situation room" mitigated elections-related violence.

38. UN-Women has 27 ongoing or planned programmes on countering and preventing violent extremism. In Niger, UN-Women provided support to survivors of Boko Haram terrorist actions; supported the creation of three centres to provide training and support to over 3,600 women and youth; and helped develop the capacity of 302 officers for prevention and response to gender-based violence.

39. UN-Women provided technical assistance to the Peacebuilding Fund, with 20 percent of funding ($14 million) directly benefiting women and girls, exceeding the Fund's 15 percent target. In its first year, the Global Acceleration Instrument on Women, Peace and Security and Humanitarian Action mobilized $6.7 million with UN-Women as its Secretariat. In Burundi, women mediators supported by the Instrument remained a powerful force for conflict resolution with over 600,000 people participating in local-level dialogues.

Humanitarian action

40. Women and children constitute 75 percent of the world's 65 million displaced people and are disproportionately affected by conflict, violence and natural disasters. UN-Women works for women's equal leadership of and consideration in humanitarian action.

41. UN-Women contributed to a 19 percent increase in the percentage of intergovernmental outcome documents on humanitarian action with gender-specific provisions. UN-Women provided capacity to the Secretariat of the World Humanitarian Summit and for consultations. Gender equality was included as a thematic priority and one in five commitments across thematic areas focused on gender equality.

42. UN-Women served as the UN co-chair of the Inter-Agency Standing Committee's Gender in Humanitarian Action Reference Group. It supported the update of a handbook to support gender mainstreaming in humanitarian action. UN-Women also supported the establishment of an informal group to support the prioritization of gender equality in ongoing work-streams on reforming global humanitarian funding practices as part of the Grand Bargain.

43. UN-Women contributed to the emergency response for Hurricane Matthew in Haiti, the Ecuador earthquake, and tropical cyclone Winston in Fiji, providing inputs into humanitarian assessments, expertise to coordination mechanisms, supporting women's organizations and governmental institutions, and providing targeted services to fill gaps.

44. With regard to recovery and building resilience, UN-Women worked to bridge the humanitarian-development divide by addressing the longer-term resilience of women. UN-Women provided economic empowerment and livelihoods services to over 44,000 women and training to over 35,000 women in 14 crisis-affected countries. Under the FPI on Leadership, Empowerment, Access and Participation, some 120,000 women and girls in 30 countries used UN-Women's "one-stop centres" to access information, services and income-generating opportunities.

E. Impact 5: governance and national planning fully reflect accountability for gender equality commitments and priorities

82

$16.92m

Contributes to achieving the following SDGs:

45. UN-Women supports the integration of gender equality into national planning and budgeting by promoting the development and financing of national action plans on gender equality, tracking resource allocations and engaging gender equality advocates to strengthen accountability. There has been progress against all outcomes in this area (Figure 6).

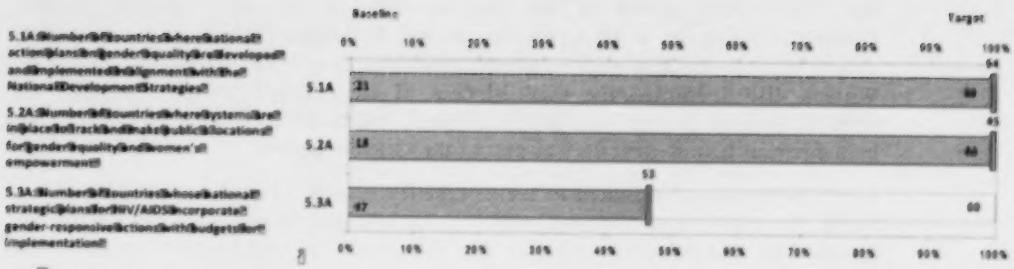


Figure 6

46. Twelve additional countries have developed national action plans on gender equality and women's empowerment aligned with their national development strategies. In the Dominican Republic, UN-Women supported a review of the national action plan, which contributed to enhanced implementation and gender mainstreaming in the national budget.

47. Twenty-eight countries have increased budget allocation for gender equality. In Albania, government allocations increased by nearly 60 percent to $63.4 million, following UN-Women's support. Sixteen additional countries established systems to make data on public resource allocations available. In Timor-Leste, with UN-Women's support, the system of tracking resources for gender equality was improved. There were regressions in budget allocations for national women's machineries in five countries, further constraining the ability of these mechanisms.

48. In the context of the Global Partnership for Effective Development Co-operation, UN-Women worked with UNDP and the Organization for Economic Cooperation and Development (OECD) to develop an indicator on the percentage of countries with systems to track and make public allocations for gender equality and women's empowerment, which provides the basis to measure SDG target 5.c.

Box 3: Localizing SDGs

Together with the UN system, UN-Women supported governments to integrate the SDGs in their development plans, budgets, institutions and statistical systems in over 70 countries. UN-Women championed the integration of gender equality in UN Country Teams efforts, gender mainstreaming in national development strategies, gender-sensitive SDG monitoring and evaluation, participation of gender equality advocates in national consultations, and awareness-raising on the SDGs for women and girls.

Jointly with the Caribbean Community (CARICOM) Secretariat, UN-Women developed a common set of indicators to assist countries in monitoring gender dimensions of the SDGs. UN-Women supported national consultations for the gender-responsive implementation of the 2030 Agenda in Ukraine. In Mexico, a global centre of excellence on gender statistics was launched with UN-Women's support and an online "gender atlas" was developed to monitor progress.

49. UN-Women continued its efforts to ensure that HIV strategies are informed by gender analysis and women's participation. UN-Women provided support to increase gender expertise within national AIDS coordinating bodies and meaningfully engage women living with HIV in 36 countries. In Tanzania, the HIV and AIDS Gender Operational Plan was developed with UN-Women's support.

50. UN-Women supported the development of a Guide to the SDGs for Networks of Women Living with HIV. Over 200 women living with HIV in 10 countries were supported to engage with policy-makers. UN-Women's approach to women's rights in accessing healthcare was positively highlighted by the evaluation of the H6 joint programme.

F. Impact 6: a comprehensive and dynamic set of global norms, policies and standards on gender equality and women's empowerment

51. UN-Women continued to advocate and raise visibility of gender perspectives in intergovernmental processes and outcomes, produce and disseminate knowledge, convene stakeholders and provide policy analysis and expertise building on regional and national experiences. Special focus was given to ensuring that norms and standards advance the gender-responsive implementation of the 2030 Agenda. Progress is on track with three targets achieved.

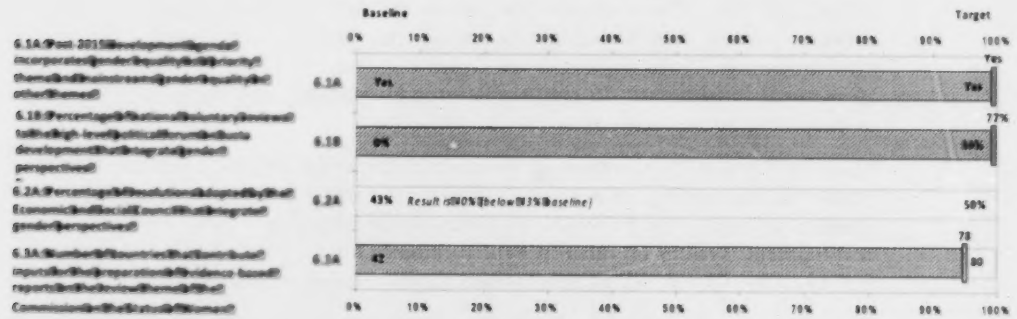


Figure 7

52. UN-Women supported preparations for the 60th session of the Commission on the Status of Women, including drafting the Secretary-General's report on the priority theme and supporting informal consultations. UN-Women convened regional preparatory meetings in Africa, Asia-Pacific and Latin America, and a global multi-stakeholder forum. A record number of over 120 government ministers and deputy or vice ministers, 1,825 officials and parliamentarians from capitals, and more than 4,200 civil society representatives participated in the session. UN-Women facilitated the holding of almost 200 side events and convened the first-ever Youth Forum with more than 300 young leaders from over 65 countries adopting a Youth Declaration relayed during the CSW opening by a young woman leader.

53. UN-Women disseminated the agreed conclusions, which provide a roadmap to effectively translate global commitments in the 2030 Agenda into results for women and girls, and produced an analysis of their significance. It organized an event ahead of the High-level Political Forum on Sustainable Development to highlight gender mainstreaming strategies in the implementation of the 2030 Agenda, and subsequently elaborated lessons learned for upcoming sessions of the Forum.

54. UN-Women supported the inclusion of gender perspectives in other intergovernmental outcomes, including the Political Declaration of the Comprehensive High-level Mid-term Review of the Istanbul Programme of Action for Least Developed Countries, the Political Declaration on HIV/AIDS, and the New York Declaration on Refugees and Migrants.

55. UN-Women extensively engaged in preparations for Habitat III by developing policy messages and facilitating the participation of grassroots women, in collaboration with UN-Habitat and the Huairou Commission. The Conference's Women's Assembly developed concrete recommendations for the outcome. The New Urban Agenda adopted by the Conference includes a commitment to promote gender-responsive approaches in urban and territorial policy and planning processes.

56. UN-Women continued to engage in processes related to climate change. At COP-22, UN-Women launched a report on gender balance in UNFCCC processes together with the Mary Robinson Foundation – Climate Justice. The decision on 'gender and climate change' mandates the development of the first gender action plan and outlines measures to mainstream a gender perspective in all areas of work of the UNFCCC. UN-Women co-organized the first knowledge-exchange dialogue between experts and implementing entities to identify entry points for gender mainstreaming. At the request of the Green Climate Fund, UN-Women trained over 50 national focal points, 75 civil society representatives, and prepared a guidebook on preparing gender-responsive climate projects.

57. UN-Women contributed to ECOSOC resolution 2016/2, which reaffirmed gender mainstreaming as a critical strategy towards the achievement of the 2030 Agenda, as well as the ECOSOC dialogue on the longer-term positioning of the UN development system. It also provided inputs for General Assembly resolution 71/243 on the QCPR, which emphasized the importance of gender mainstreaming.

58. UN-Women supported 12 Member States reporting under the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) or the Universal Periodic Review (UPR) of the Human Rights Council. With UN-Women's support, the State of Palestine submitted its first report to the CEDAW Committee following ratification. South Sudan developed a gender-responsive report to the UPR. In Vietnam, UN-Women helped develop an action plan to implement the CEDAW Committee's concluding observations. UN-Women also launched CEDAW for Youth, a youth-friendly version of the Convention.

59. UN-Women's support for the visits of the Special Rapporteur on violence against women, its causes and consequences in Georgia, Israel and the State of Palestine expanded the Special Rapporteur's interaction with key stakeholders, especially civil society.

G. Programme expenditures and type of contribution

60. Programme expenditures reached a record of $254 million, a 13 percent increase over 2015. Total expenditure in the field also increased by 13 percent, demonstrating improvements in business processes and operational effectiveness.

Figure 8

61. Sub-Saharan Africa remained a geographic area of focus with the highest level of programme expenditures (see Figure 8). The largest growth compared to 2015 has been in Arab States (45 percent), followed by Latin America and the Caribbean (28 percent). Programmatic expenditure is weighted to the least developed countries (LDCs) with UN-Women present in 31 of the 48 LDCs.

62. UN-Women significantly increased its programmatic focus in 2016. An analysis of work plans over four years shows a 53 percent decrease in the total number of outcomes pursued by field offices.

63. UN-Women continued to primarily focus on capacity development (Figure 9), with 57 percent of funds dedicated to this category. Capacity development approaches included training, deployment of specific expertise, and South-South and triangular cooperation.

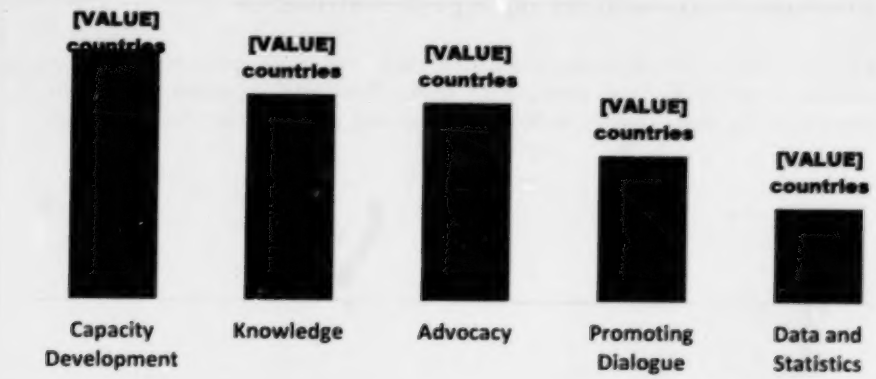


Figure 9

H. Flagship Programming Initiatives

64. In 2016, UN-Women launched the FPIs to: (i) achieve greater programmatic focus by consolidating a large number of small-scale, short-duration projects into a small number of larger transformative programmes; (ii) fully leverage UN-Women's unique composite nature, its three functions and multi-stakeholder partnerships; (iii) generate economies of scale to reduce operational transaction costs; and (iv) access high-quality non-core funding to complement core resources.

65. A design and operational kit, including a template project document, was developed to assist UN-Women offices in developing and operationalizing FPIs. A community of practice was initiated for each FPI. UN-Women's results management system (RMS) was updated to track and report on FPIs. A series of leadership development trainings were also provided to 117 staff to equip them with skills to build partnerships and formulate FPIs.

66. In 2016, 38 percent of field offices immediately aligned their work plans to FPIs. This high adoption rate put UN-Women on track to fully incorporate FPIs as a key programming modality. It also enabled UN-Women to build a strong FPI pipeline (see Figure 10). Most of the FPIs consist of a portfolio of country projects supported by a global policy project.

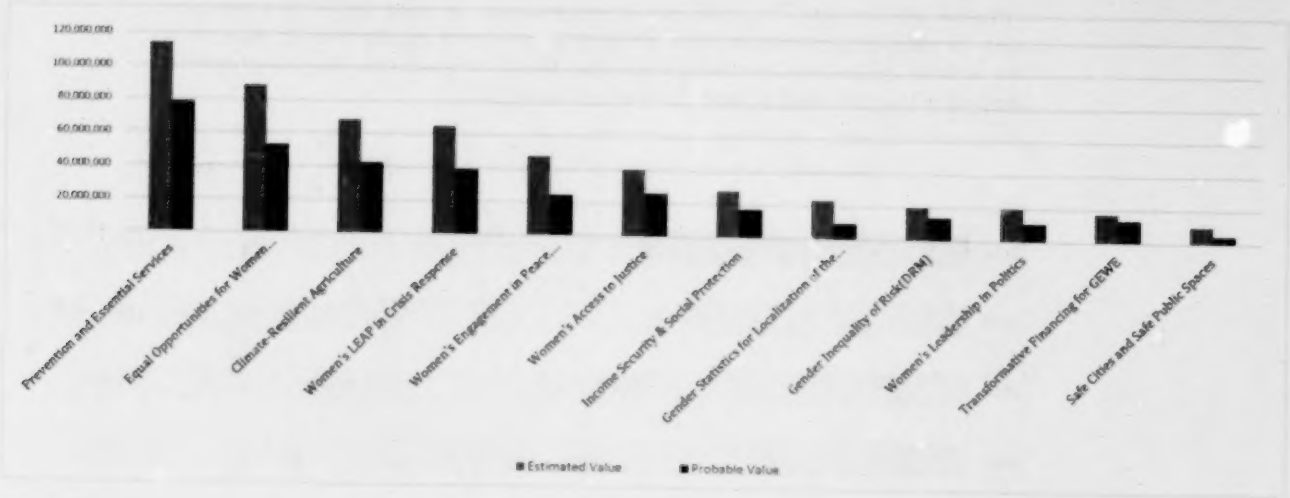


Figure 10

67. The pipeline was particularly robust for prevention of violence against women and access to essential services, promotion of women entrepreneurs, gender-responsive humanitarian response and climate-resilient agriculture. A key challenge will be to resource this pipeline. A series of donor roundtables were initiated to help offices finance FPIs (see section III.G).

III. Assessment of organizational effectiveness and efficiency

68. In 2016, organizational performance continued to show progress with 32 of 39 targets achieved or on-track. UN coordination, partnerships, advocacy, communications and the knowledge-hub functions continued to support development results. UN-Women started to implement the strategic initiatives from the midterm review of the Strategic Plan to further improve operational effectiveness.

A. UN Coordination

69. In 2016, UN-Women continued to lead, coordinate and promote the accountability of the UN system on gender equality and women's empowerment.

70. Over 90 percent of UN entities and departments report on the UN-SWAP. As Figure 11 shows, the proportion of ratings meeting or exceeding requirements has more than doubled since the first year of reporting, up by 7 percent in 2016. An additional 14 entities have introduced mandatory gender training for all staff, bringing the total to 48.

71. UN-Women developed two online courses on gender markers to track resources dedicated to gender equality. The number of entities meeting requirements in this area has more than doubled since 2012, with an increase of 5 entities in 2016.

Fifty-six entities now integrate gender perspectives in their knowledge products, with 10 additional entities in 2016. Because entities with gender policies meet twice the number of performance indicators than those without, UN-Women prioritized support in this area with a focus on four entities in 2016.

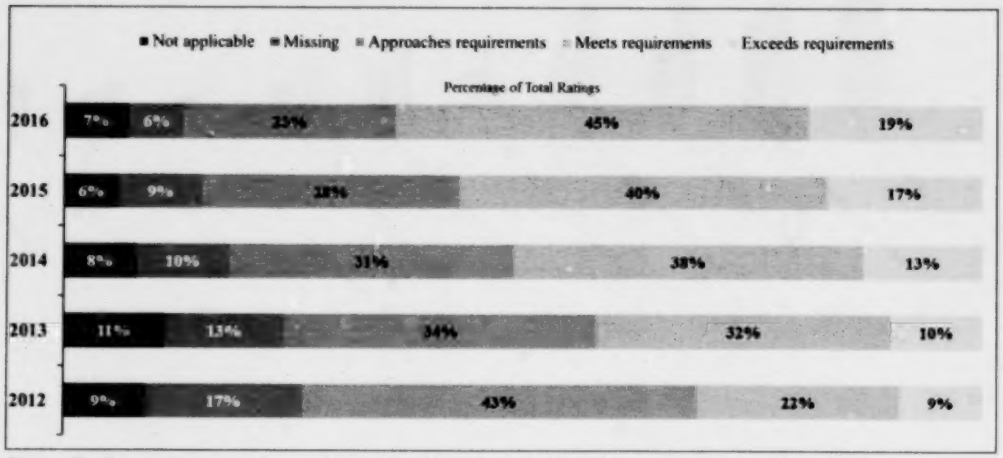


Figure 7: Comparative analysis of overall ratings for the United Nations System, 2012-2016

72. UN-Women collaborated with the Economic and Social Commission for West Asia for the development of a UN-SWAP-like tool for national women's machineries. The tool will be tested in Jordan in 2017.

73. The development of UN-SWAP 2.0, to be rolled out in 2018, and its alignment with the 2030 Agenda was done collaboratively with 35 contributing and 8 pilot entities. In the UN Development Group (UNDG), UN-Women worked with UNDP to develop a new gender scorecard for UN Country Teams with the same performance areas, similar indicators and rating systems as the UN-SWAP.

74. UN-Women leveraged its presence in interagency mechanisms to strengthen gender perspectives in system-wide processes. As chair of the Global Migration Group, UN-Women brought attention to gender perspectives in migration policies. It coordinated the UN system's engagement in the high-level summit to address large movements of refugees and migrants. Through its participation in the Inter-Agency Support Group for the Convention on the Rights of Persons with Disabilities, UN-Women contributed to inclusion of gender equality in the Charter on the Inclusion of Persons with Disabilities in Humanitarian Action. It also helped secure the inclusion of gender equality as a key element in the strategic operational framework of the UN Partnership on the Right of Persons with Disabilities. It strengthened gender perspectives in the work of the Inter-Agency Network on Youth Development, which it co-chairs, and expanded participation in the gender working group to over 800 members.

75. UN-Women continued its efforts to promote gender parity in the UN system with the launch of an online platform for web-based reporting on representation, appointments, flexible work arrangements and other areas. A user-friendly report and a video were published, providing key data and trends. UN-Women supported the UN Secretariat in developing a comprehensive gender parity strategy and

workshops in 25 entities to address unconscious gender bias in organizational culture.

76. UN-Women co-chaired two UNDG Working Groups. As co-chair of the Programme Working Group, it participated in the development, field testing and finalization of the new UN Development Assistance Frameworks (UNDAF) guidance and its companion manuals. The guidance focuses on leaving no one behind as a principle and features human rights and gender equality as one of the three core programming principles. UN-Women also chaired the task team on UN pool financing mechanisms.

77. At the regional and country levels, a major emphasis of UN-Women's coordination work has been promoting the gender-responsive implementation of the 2030 Agenda. UN-Women led or co-led all regional working groups providing support to gender mainstreaming in UNDAFs, including through creating pools of experts to support UN Country Teams. Overall, 63 percent of UNDAFs now feature gender-specific results and 90 percent of UNDAFs launched in 2016 feature at least one gender equality outcome. Gender equality is the thematic area with the largest number of joint programmes (106 in total).

78. The evaluation of the UN Coordination mandate conducted in 2016 recognized that coordination is resource-intensive and stressed the importance of coalescing around common objectives and products developed collaboratively; the need to create incentives for coordination; the importance of formal structures and of UN-Women being included in strategic coordination bodies; and the need for a credible country presence and strong relationships with Resident Coordinators. These lessons will feed into a new strategy to inform the Strategic Plan 2018-2021.

B. Partnerships

79. With five additional civil society advisory groups established in 2016, UN-Women continued to expand membership to more diverse groups and focus on creating networks for joint advocacy and action. In Ecuador and Colombia, UN-Women supported documentaries showcasing the experience of women civil society leaders in influencing national policies. In Moldova, several initiatives focused on empowering survivors, youth and police to end violence against women.

80. UN-Women supported the participation of women from the most marginalized groups in major global conferences, including CIVICUS, Women Deliver, Habitat III and AWID. At Women Deliver, UN-Women supported the Ministerial Forum to foster multi-stakeholder dialogue. UN-Women organized a conference to promote an intergenerational approach to common goals within the context of the refugee and migration crisis, bringing together women's rights and social justice organizations with youth groups.

81. UN-Women continued to engage with faith-based organizations, including through a global dialogue with feminist faith activists and support to the Feminist Faith Coalition at the UN. UN-Women joined the International Partnership on Religion and Sustainable Development and established a platform of religious leaders to generate knowledge on faith-based perspectives to achieving gender equality in the context of the SDGs.

82. The engagement of men and boys continues to be an important focus, notably through the HeForShe initiative. Over 1.1 million men have signed up to HeForShe. Youth groups generated 200,000 HeForShe pledges in Mexico and 250,000 in India.

83. The IMPACT 10x10x10 initiative witnessed impressive progress. In Malawi, the Constitution has been amended, outlawing child marriages. PwC transformed its global leadership board from 18 to 47 percent female representation. Tupperware Brands has reached parity at board level and Twitter implemented a 20-week gender-neutral parental leave policy. University IMPACT Champions launched the first parity report and made an announcement to address gender-based violence on campus. The University of Waterloo announced a scholarship to award female students to close the gender gap in STEM.

84. UN-Women's partnership with the International Olympic Committee resulted in a highly visible engagement at the 2016 Olympic Games. The Executive Director carried the Olympic Torch for women and girls around the world. A joint programme to empower disadvantaged girls through sports was implemented in 16 Olympic villas. Several hundred girls from the programme could attend the Olympic Games. UN-Women and Valencia Club de Fútbol organized an innovative workshop to teach football training techniques to development practitioners. In Jordan, a football camp was organized for Syrian girl refugees playing with Jordanian girls in mixed nationality teams to promote social cohesion.

85. Partnerships with the private sector continued to grow in support of gender equality. A total of 1,445 companies have adopted the Women's Empowerment Principles and its secretariat moved to UN-Women. UN-Women partnered with Citi to develop a training guide piloted in Brazil and India for companies to increase buying from women-owned companies. Geographic representation in the Private Sector Leadership Advisory Council expanded with CEOs from 5 continents. Thirty-five stock exchanges rang the bell for women and girls on International Women's Day, up from only 7 in 2015.

86. National Committees contributed to raising UN-Women's visibility, advocacy and partnerships in 15 countries. UN-Women provided trainings on fundraising and communications and supported the development of a new fundraising strategy for the Committees.

87. UN-Women strengthened its partnership with the European Union, jointly recommitting to the Memorandum of Understanding, building on the 2030 Agenda and the EU Gender Action Plan. The European Commission's Advisory Committee on Equal Opportunities for Women and Men adopted three opinions submitted by UN-Women on work-life balance, migrants and refugees, and ending female genital mutilation. With UN-Women's advocacy, the communiques of the G7 and G20 recognized the importance of prioritizing women's economic empowerment.

88. The opening of two fully-funded liaison offices in Geneva and Abu Dhabi in 2016 provides new opportunities for UN-Women in these important partnerships hubs.

C. Advocacy and communications

89. UN-Women's visibility in the media continued to increase with 18,000 media reports featuring UN-Women. Fifty-four media outlets committed to the "Step It

Up" media compact to enhance women's representation in the news room and in news content. Together with the Global Alliance on Gender and Media and other partners, UN-Women initiated the development of a global self-assessment standard on gender equality in media.

90. Social media followers increased from 3 to 5 million with platforms available in 14 languages. Twelve Facebook pages were established for a total of 73 accounts. On Instagram, UN-Women ranked second within the UN system. In a new partnership, UN-Women and Snapchat created a Live Story for International Women's Day viewed by 12.5 million people. In partnership with Twitter, a "hashflag" (an emoji linked to a hashtag) was created for #IWD2016 and #Planet5050.

91. International Women's Day and the CSW generated record visibility with coverage in 100 countries, over 5,000 media reports, and reached 3 billion social media users. A record 105 countries commemorated the 16 Days of Activism to End Violence against Women, with close to 3,000 media reports in 100 countries. The campaign reached 312 million Twitter and instagram users and 22.4 million Facebook users.

92. A partnership was established with WPP, one of the world's largest advertising and communications holdings, to develop communication initiatives to advance the SDGs. Together with other partners, pro-bono advertising space was secured in news media, at NASCAR races, US National Football League Games and New York taxi TV.

93. Goodwill Ambassador Nicole Kidman co-hosted the 20th anniversary gala of the UN Trust Fund to End Violence against Women. Emma Watson visited Malawi to highlight efforts to end child marriage. Anne Hathaway was appointed as Goodwill Ambassador to raise awareness on unpaid care work and advocate for childcare services and shared parental leave.

94. Using cutting-edge 360 technology, UN-Women created a virtual reality experience at the World Humanitarian Summit to highlight the struggles and lives of refugees. The timeline "Women's footprint in history" was awarded several prestigious web awards.

D. Knowledge-hub and South-South cooperation

95. UN-Women established an expert advisory group and commissioned background papers and data analysis for the next *Progress of the World's Women*. More than 150 papers were submitted with ten finalists presenting at a conference organized with New York University. The first regional companion for *Progress* was developed in Latin America and the Caribbean. Preparations also started for UN-Women's new flagship report on *Gender Equality in the 2030 Agenda for Sustainable Development*, to be published in 2017.

96. The Training Centre developed 28 courses and trained 44,542 participants. The *I Know Gender* course was completed by 18,273 UN staff from 65 entities. The eLearning Campus has over 43,245 members, a 156 percent increase from 2015. A community of practice on training for gender equality brings together nearly 2,000 practitioners to exchange experiences and knowledge on training and capacity development for gender equality work.

97. In line with the QCPR, UN-women supported 61 countries in South-South and triangular cooperation by using cross-regional dialogues, communities of practice, peer-to-peer networks and electronic platforms. These efforts contributed to increased commitments to gender-responsive budgeting in Albania, Bosnia and Herzegovina, FYR Macedonia, Laos, Moldova and Morocco. Some countries led inter-regional exchanges, such as Morocco promoting gender-responsive budgeting in Afghanistan and Kenya. Twenty-five countries in Latin America and the Caribbean leveraged South-South cooperation to develop frameworks on ending violence against women. Twenty-one countries in Africa engaged in a *Sharefair* on gender and resilience.

E. Results-based management, systems and accountability

98. In line with UN-Women's results-based management standards, an independent assessment of the quality of field-level plans and reports showed steady improvement, from 64 to 67 percent for strategic notes and from 60 to 65 percent for annual reports.

99. The results management system (RMS) was linked to UN-Women's enterprise resource planning system, enabling real-time tracking of budgets, expenditures and funding gaps and providing data on linkages between results and resources. Headquarter units also started planning through the RMS, providing for the first time an organization-wide overview of work plans. Data across all systems are now linked and accessible through dashboards, establishing an integrated system for planning, management and results reporting.

100. UN-Women upgraded to the latest version of the International Aid Transparency Initiative (IATI) standard and increased the quality and depth of data released to the IATI registry.

101. The business process re-engineering initiative significantly improved and streamlined fast-track procedures for humanitarian response, project design and donor reporting. The Donor Agreement Management System was established as a repository of donor agreements and a central tool for donor reporting.

102. UN-Women's adoption of cloud technologies and online meeting facilities resulted in significant savings. An estimated 6,970 tons of Co2 and about $5 million were saved by using online meeting facilities instead of travel.

103. 116 procurement staff members were certified through a programme between UN-Women and the Chartered Institute of Procurement and Supply. UN-Women delivered anti-fraud training for managers and staff. Strategic procurement sourcing through long-term agreements led to a reduction in costs associated with solicitation by 50 percent globally.

104. UN-Women rolled out its cost-recovery policy through webinars, training sessions and guidance to offices.

105. UN-Women received its fifth unqualified audit opinion and the overall implementation rate of recommendations remains high at 98 percent. UN-Women's first corporate risk register was completed in 2016.

106. The 100 percent submission rate to the enhanced online security compliance survey resulted in an exceptional rating of 97 percent with the country-level minimum operating security standards.

107. UN-Women developed a global workforce database and validation system to improve audit compliance and reporting. A new performance management dashboard provides compliance statistics for all units. New programmes were introduced to support leadership development and mentoring. A values and competencies framework was launched. The first round of staff rotations was successfully completed.

F. Evaluation

108. In line with the corporate evaluation plan, two corporate evaluations and one meta-analysis of evaluations managed by UN-Women were completed. Thirty-six decentralized evaluations took place with 83 percent assessed as 'good' or 'very good'. The submission of management responses reached 94 percent, and 94 percent of committed actions in management responses were implemented.

109. Through its chairmanship, UN-Women led the UN Evaluation Group in including a stand-alone norm on human rights and gender equality in updated UNEG Norms and Standards. UN-Women continued to be a leader in EvalPartners and co-chairing EvalGender+, a global partnership to strengthen gender-responsive evaluations.

G. Resource mobilization

110. With 108 Member States contributing to regular resources, UN-Women remains one of the most widely supported UN entities. UN-Women increased its income compared to 2015 levels, reaching $327 million, despite exchange rate losses and a constrained funding environment. Although levels remain generally below the political commitment to UN-Women's mandate, regular resources reached $141.6 million and other resources grew to $178 million. Forty-Six Member States increased their contribution, with nine at least doubling their support. Five non-OECD DAC countries contributed above $1 million.

111. A donor roundtable process was held for three FPIs. The first meetings of these roundtables generated nearly $40 million in firm multi-year pledges. Close to an additional $35 million in soft pledges have been recorded, to be expanded and confirmed in follow-up meetings.

112. Contributions from the corporate sector, foundations, high net-worth individuals, digital donors and National Committees amounted to $15 million. With pro-bono support from the Boston Consulting Group, UN-Women developed a private sector go-to-market strategy to identify key opportunities in some regions. This was complemented by efforts to strengthen and streamline due diligence processes and a strategic review of fundraising by National Committees.

113. In line with the QCPR, UN-Women provided an analysis of the quality and quantity of its resources as part of the Structured Dialogue on Financing. The UN-Women's report (UNW/2016/8) highlighted the importance of an adequate level of regular resources to ensure the integrity of the Strategic Plan.

IV. Analysis and lessons learned

114. Building on the midterm review, several factors that have enabled or hindered progress emerge from the implementation of the Strategic Plan in its third year.

115. One of UN-Women's continued value-added is to simultaneously support the strengthening of global norms and standards and catalyze their accelerated implementation at the national level, including by leveraging UN coordination and partnerships that are critical to scale up achievements. UN-Women can take advantage of increased coherence and leveraging the entire UN system in support of its mandate. However, as noted in section III.A, UN coordination is resource-intensive and requires a credible country presence, as well as concrete incentives.

116. UN-Women's experience shows that changes must come 'from within'; local ownership and leadership are important success factors. UN-Women can use its convening role to promote political commitment from decision-makers at all levels and support local actors in driving transformative change. UN-Women continues to be well aligned with national priorities. Institutional support and capacity development, particularly for national women's machineries to be effective and well-resourced, are critical strategies, including to enhance gender mainstreaming across government. UN-Women continues to promote South-South cooperation as a strategy to build ownership.

117. Data and evidence are critical to UN-Women's work. As described in section II, data has been instrumental in bringing about policy change. Although there has been improvement in some areas, such as the number of countries with prevalence surveys on violence against women, capacity to collect and analyze sex-disaggregated data remains low. UN-Women's FPI on gender statistics is key to bring about progress in this area.

118. Leveraging innovation and technology is a central strategy to accelerate slow trends and scale up results. UN-Women launched its innovation strategy and already experiments with innovative approaches, as described in this report.

119. The role of gender equality advocates continues to be a key enabler of success. Several results were achieved by facilitating the engagement of civil society, for which a safe and enabling environment is essential. Building alliances and movements for change are intrinsic to UN-Women's catalytic role. At the same time, this requires navigating a complex stakeholder terrain. UN-Women continues to expand its outreach to new constituencies, including by promoting gender perspectives in diverse civil society movements, including youth movements.

120. Transforming discriminatory social norms and gender stereotypes remains an important focus across impact areas. UN-Women has been successful in awareness-raising and engaging key actors and influencers through its advocacy campaigns. Behaviour change strategies need to be further integrated in initiatives, including through systematic approaches, building on good practices, such as surveys to measure changes in attitudes and behaviours.

121. Although violence against women is a stand-alone priority, it is also a cross-cutting issue. It affects women's participation in the economy, politics, peacebuilding and humanitarian efforts. A comprehensive approach that addresses violence against women in all spaces, including cyber-space, is therefore critical.

122. Resource constraints continue to hamper progress. UN-Women continues to advocate for and galvanize effective, sustained and long-term investment in gender equality and women's empowerment at all levels and by all actors.

123. These lessons will be reflected in the priorities and strategies of the new Strategic Plan 2018-2021.

V. Elements of a decision

The Executive Board may wish to:

a. Take note of the annual report of the Under-Secretary-General/Executive Director on the implementation of the Strategic Plan 2014-2017, welcome the progress made and achievements as described in the report, and commend UN-Women on a strong performance to date;
b. Welcome the efforts undertaken by UN-Women to implement the strategic initiatives outlined in the midterm review of the Strategic Plan 2014-2017;
c. Take note with concern of the ongoing funding gap and encourage countries in a position to do so to increase their voluntary contributions to ensure the full and effective implementation of the Strategic Plan 2014-2017;
d. Request UN-Women to take into account lessons learned from implementation of the Strategic Plan 2014-2017, in the development of the new Strategic Plan 2018-2021.

United Nations UNW/2017/3

Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women

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Annual session of 2017
27 and 28 June 2017
Item 4 of the provisional agenda
Audit matters

Report on internal audit and investigation activities for the period from 1 January to 31 December 2016

Summary

This report presents information on the internal audit and investigation functions carried out for the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) for the period from 1 January to 31 December 2016. The UN-Women internal audit and investigation functions have been carried out under a Service Level Agreement between UN-Women and the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) since March of 2012. A new Service Level Agreement was signed on 18 December 2015, extending the provision of services for an additional two years. The internal audit function is performed by the dedicated UN-Women Audit Unit of OAI in accordance with the financial regulations and rules of UN-Women (UNW/2012/6, annex I). The investigation function is carried out by OAI's Investigations Section. Information on the actions taken and management's response to the present report are set out in the annex to this report, which is also available on the UN-Women website. As requested by the Executive Board in its decision UNW/2015/11, this report includes (a) an opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the organization's framework of governance, risk management and control; (b) a concise summary of work and the criteria that support the opinion; (c) a statement of conformance with the internal audit standards being adhered to; and (d) a view on whether the resourcing of the function is appropriate, sufficient and effectively deployed to achieve the desired internal audit coverage.

The Executive Board may wish to (a) take note of the present report, (b) express its continuing support for the strengthening of the capacity of the internal audit and investigations functions, and (c) take note of the report of the Audit Advisory Committee.

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I. Introduction

1. The present report provides a description of the internal audit and investigation functions in UN-Women and the related activities for the year ended 31 December 2016. It includes information regarding the main results of the audit reports issued in 2016 and the status of management's efforts to implement the audit recommendations made in the current and prior years' reports. Information is also presented relating to investigation activities, such as the number of new and continuing cases, the nature of the cases and the outcomes of investigations concluded during 2016.

II. Assurance

2. To maximize the level of assurance provided with regard to governance, risk management and internal controls, with the resources available, the audits conducted by the UN-Women Audit Unit continue to be focused on those areas of governance, management and operations assessed as posing a high level of financial, reputational, legal and functional risk to UN-Women and to the achievement of its goals. In 2016, the UN-Women Audit Unit continued to expand its audit coverage through the inclusion of financial audits of projects implemented under the Direct Implementation Modality (DIM) in its audit portfolio. Subsequent to endorsement by the Audit Advisory Committee, the Under-Secretary-General/Executive Director approved the 2016 annual work plan. During 2016, there were no challenges encountered while discharging OAI's oversight responsibilities that necessitated providing timely information to the Executive Board, per decision 2015/4.

A. Mandate

3. In response to the biennial Service Level Agreement between OAI and UN-Women, a dedicated UN-Women Audit Unit (the Unit) was created in March of 2012, as a unit within OAI. A new biennial Service Level Agreement for audit and investigations was signed on 18 December 2015. OAI continued to provide investigation services on a reimbursable basis.

4. Throughout 2016, OAI continued to be operationally independent of the management of UN-Women and exercised freedom in determining the scope of its audits and investigations in accordance with applicable international and generally accepted standards.

5. OAI confirms to the Executive Board that audits are performed in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics established by the Institute of Internal Auditors. In keeping with those standards, the work of the UN-Women Audit Unit is subject to rigorous review by the Quality Assurance and Policy Unit of OAI. Additionally, post-audit client surveys are conducted at the conclusion of each audit mission. In relation to audits conducted during 2016, the surveys indicated overall satisfaction with the UN-Women Audit Unit and the work performed.

B. Independent external oversight

6. The Audit Advisory Committee continued to provide advice to the Under-Secretary-General/Executive Director to promote and support the accountability framework, good governance and the effectiveness of the internal audit and investigation functions of UN-Women. In 2016, the Committee reviewed the 2016 annual work plan for the UN-Women Audit Unit and monitored its implementation through quarterly progress reports and meetings with the Director of OAI and the Chief of the Unit. In addition, the Committee reviewed and provided comments on the draft annual report for 2016 (UNW/2016/4).

7. The UN-Women Audit Unit also communicated its annual work plan to the United Nations Board of Auditors to promote coordination and efficiency.

C. Risk-based audit planning and completion of annual work plan

8. The 2016 audit plan was formulated after conducting UN-Women field offices risk assessment and after obtaining the input of senior management, divisions and other stakeholders. The planning process included the systematic analysis of both quantitative and qualitative data in order to assess the financial, reputational, legal and functional risks relating to each of the auditable offices and units.

9. The audit plan was reviewed by the Audit Advisory Committee in November 2015 before its submission to and approval by the Under-Secretary-General/ Executive Director, in January 2016.

10. The fieldwork for all audits included in the 2016 plan was completed as scheduled during 2016, with one exception: the audit of resource mobilization in UN-Women. During the planning phase of this audit, a request was made by UN-Women management to postpone the audit until 2017 to permit completion of an on-going internal reorganization and restructuring of the resource mobilization functions. The corresponding audit reports were also issued during 2016, except for the report relating to the audit of the UN-Women country office in Liberia. The field work for the Liberia audit was completed in November 2016 and the report was issued in February 2017.

11. The conduct of a headquarters risk assessment was to be performed using external consultants under the supervision of the UN-Women Audit Unit. This exercise was postponed in consultation with UN-Women senior management to 2017, to allow for the completion of the Internal Review of UN-Women Regional Architecture.

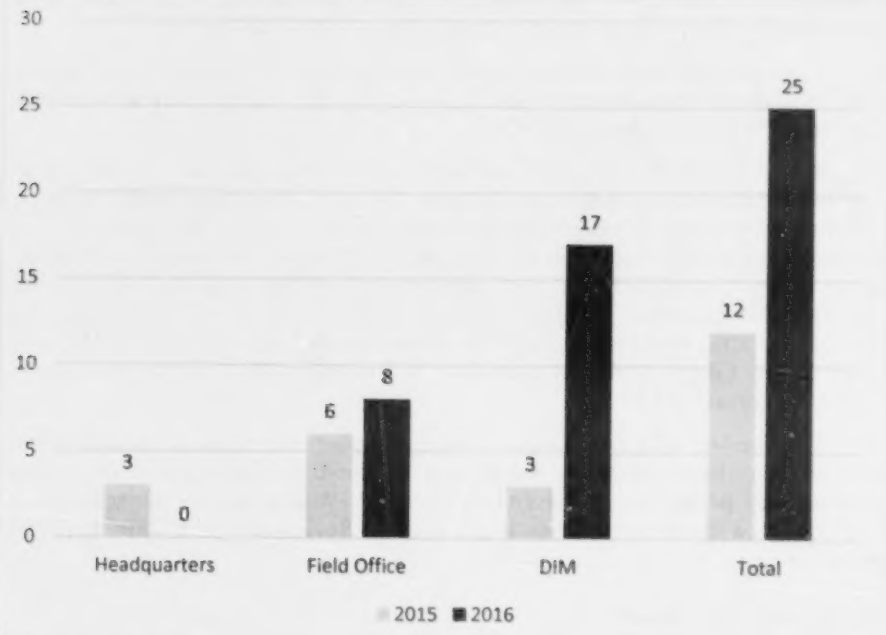
D. Audit reports issued

12. Audit reports for eight field-based offices and 17 DIM projects were issued in 2016. In accordance with decision 2013/4, annex 1 presents the titles of all internal audit reports issued in 2016 and their ratings. Of the 25 reports, nine were related to fieldwork performed in 2015 and the remaining 16 to fieldwork conducted in 2016.

13. All UN-Women reports issued since 2012 are available on the UN-Women audit disclosure website at http://audit-public-disclosure.unwomen.org.

14. The audit reports issued in 2016 generally covered programmatic and operational activities carried out by UN-Women in 2015, meaning that the results generally reflect the status of programmes and operations during 2015. The audits covered the programmatic and operational activities of the UN-Women offices or units and represented combined expenditures of approximately $48.5 million, or 15.4 per cent of the total expenditure of $315 million reported by UN-Women in its financial report for 2015 (A/71/5/Add.12). The audit coverage for 2016 declined by 4.6 per cent in comparison to 2015 (20 per cent), due in part to the increase in total expenditure in 2015 from the year before ($270.5 million to $315 million). The reports issued during 2016 also included one follow-up audit report, in compliance with OAI's policy requiring that a follow-up audit be performed for all audits resulting in an unsatisfactory rating approximately one year after issuance of the original report. While the follow-up audits provide additional verification and assurance that action has been taken to remediate the risks identified, they do not contribute to the computation of overall audit coverage.

Figure I: Number and type of audit reports issued 2015–2016

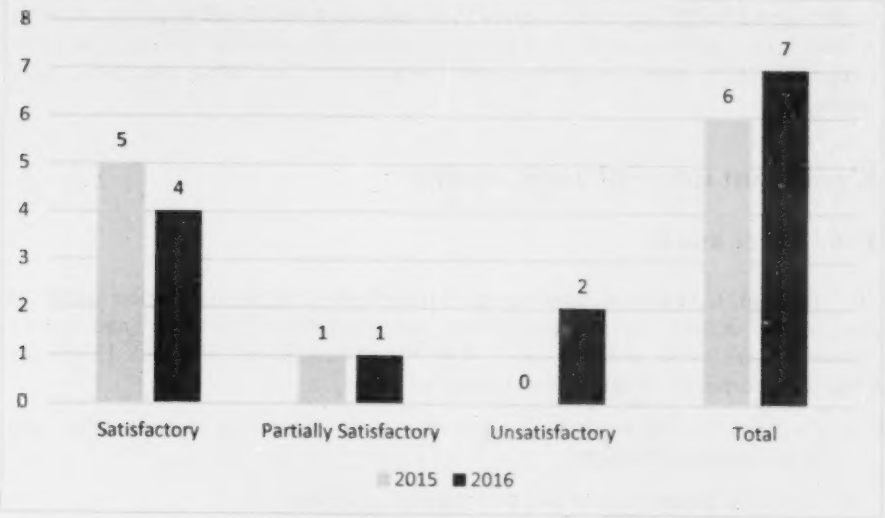


E. Audit ratings

15. For the full scope audits of offices, units and functions (excluding DIM project audits), the UN-Women Audit Unit assigned an overall audit rating of satisfactory, partially satisfactory or unsatisfactory based on its assessment of the governance, risk management and control processes. For the seven full scope audits issued in 2016, two of the offices or units audited (29 per cent) were assessed as

unsatisfactory, which meant that internal controls, governance and risk management processes either had not been established or were not functioning well and that the achievement of the overall objectives of the audited entity might be seriously compromised. One (14 per cent) was assessed as partially satisfactory, meaning that one or several issues that might negatively affect the achievement of its objectives were identified. The remaining four offices or units (57 per cent) were assessed as satisfactory, with no issues identified that might significantly affect the achievement of their objectives. Figure II provides a comparison of the audit ratings.

Figure II: Comparison of audit ratings for 2015 and 2016



III. Disclosure of internal audit reports

16. All audit reports issued in 2016 were publicly disclosed in accordance with Executive Board decision 2012/10 (see UNW/2012/16). All reports are subject to OAI's internal due diligence and quality assurance processes prior to issuance to management and the Member States concerned. Thirty days after issuance, all internal audit reports are publicly disclosed through posting to the UN-Women public website at http://audit-public-disclosure.unwomen.org. Of the 25 reports issued in 2016, OAI partially redacted four audit reports as they contained sensitive information regarding the country office's safety and security readiness and information and communications technology infrastructure. No requests were received from any organization or Member State requesting redaction of audit reports.

IV. Staffing and budget

17. In 2016, UN-Women Audit Unit resources were static with four approved posts: one P-5 (Chief), two P-4, and one P-3.

18. The UN-Women Audit Unit had an overall budget of $1.52 million, representing an increase of approximately $0.02 million compared with the 2015 budget. The audit and investigations expenditure amounted to $1.4 million, which indicated underspending of the budget by 10 per cent, which was mainly attributable to the reduction in travel-related expenditure and expenditure on hiring of consultants, both pertaining to the postponement of the resource mobilization audit.

Decision 2015/4 implications on audit and investigations resources

19. With the Executive Board's decision No. 2015/4, which requires OAI to indicate whether, in its view, the resourcing of the internal audit and investigation function is appropriate, sufficient, and effectively deployed to achieve the desired audit coverage of 20 per cent or above, OAI requested additional resources in 2016. Although several discussions took place in 2016 regarding audit resources, as of 31 December 2016, management had not committed to providing additional audit resources.

V. Significant internal audit results

A. Field office audits

20. In 2016, OAI issued eight reports corresponding to the field office audits of five country offices, two regional offices and one follow-up audit of one country office. In total, those audits resulted in 48 recommendations, of which 13 (27 per cent) were corporate in nature, and related to:

- corporate definitions/criteria/justifications for allocation of core funds and establishment of offices;
- field office management and staffing configurations;
- tools for effective oversight of adherence to Delegation of Authority limits and compliance with mandatory training requirements;
- communication and management of core fund allocations;
- the guidance/requirements for partner capacity assessments and for contracting with individuals; and
- non-compliance with investigation requirements to report alleged wrongdoing.

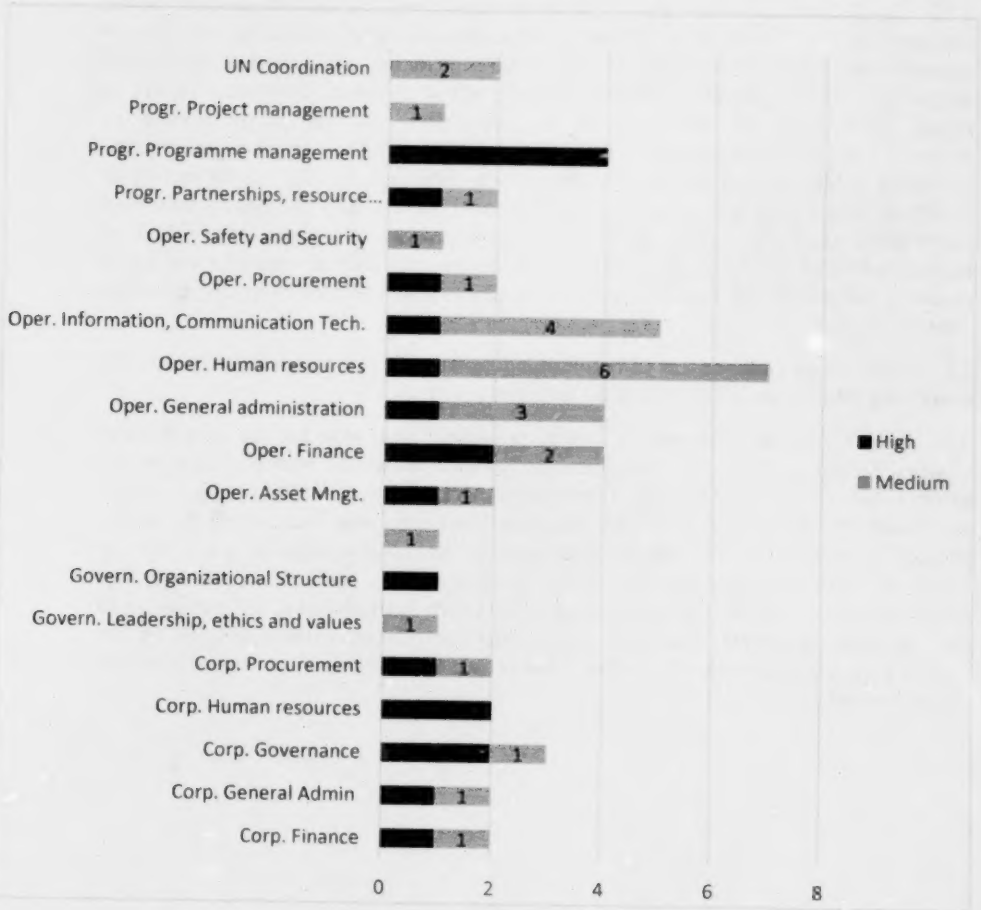
21. In addition, there were two (4 per cent) recommendations pertaining to the governance area (leadership and monitoring), and seven (15 per cent) related to programme activities (including inadequate programme formulation and management, monitoring framework, partner assessments, contribution agreement management, and donor reporting). The remaining recommendations were allocated to the following categories: human resources – seven recommendations (15 per cent), finance and assets management – four recommendations (8 per cent) each, procurement and travel management – two recommendations (4 per cent) each, information and communications technology – five recommendations (10 per cent), with the UN coordination, safety and security and UNDP support categories accounting for one (2 per cent) recommendation each.

22. As in previous years, the UN-Women Audit Unit noted recurring issues in some areas, as well as common issues noted in more than one audit. Specifically,

inadequate programme, project or results monitoring and oversight processes and the lack of monitoring frameworks or plans (two country offices), inadequate management of assets (one country and two regional offices), weaknesses in the management of travel (two country offices), and a lack of compliance with minimum information and communication technology standards (two country, and two regional offices).

23. Of the 48 field office audit recommendations issued in 2016, 20 were rated as high priority, requiring prompt action from management to ensure that UN-Women was not exposed to high risks. Figure III indicates the distribution and prioritization of all field office recommendations issued in 2016.

Figure III: Distribution and prioritization of field office audit recommendations



B. Project audits

24. In 2016, OAI continued the process initiated in 2015 for conducting financial audits of projects implemented directly by UN-Women, which are referred to as the Direct Implementation Modality, or DIM, project audits.

25. According to OAI's mandate, DIM projects may be reviewed as part of the audit of a country office or other business unit or may be audited separately through an external supplier managed by the unit.

26. In 2016, reports were issued for 17 DIM audits. For the 10 DIM audits included in the 2016 work plan, all reports were issued prior to 30 September 2016. The combined audited expenditure for the 17 reports issued in 2016 was $16.4 million.

27. The 17 DIM audits resulted in 14 recommendations. Seven (50 per cent) of the recommendations related to financial management and recording of project expenditures, such as recording of expenditures prior or subsequent to the proper project/accounting period, incorrect charging or coding of expenditures, failure to obtain prior approval and lack of documentation of managerial review of expenditures. Three recommendations (21 per cent) related to project procurements, including inadequate procurement processes and improper timing for the raising of purchase orders. The remaining four (29 per cent) pertained to the management and recordation of project assets, such as an incomplete asset register, or the lack of reconciliation of the fixed assets register to the general ledger, improper coding of assets to the project, and non-adjustment of depreciation related to assets moved to another project.

28. Four (29 percent) of the 14 recommendations were rated high priority, and the remaining 10 (71 per cent) were rated medium priority.

29. DIM audits are financial in nature, providing assurance on the expenditures charged to the project over a defined period and on assets recorded against the project at a defined point in time. The external supplier provides an "opinion" on the statement of expenditures and a separate opinion on the statement of assets for the project, if applicable. The auditor shall express an adverse opinion when, having obtained sufficient appropriate audit evidence, the auditor concludes that misstatements, individually or in the aggregate, are both material and pervasive to the financial statements. One DIM project had received an adverse opinion on the project expenditures while three other DIM projects had received an adverse opinion on the project assets.

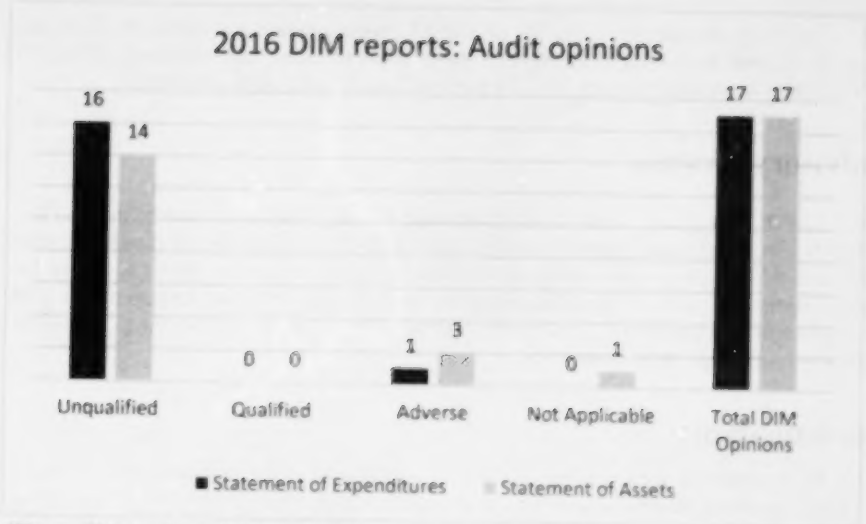


Figure IV: Audit opinions, DIM reports issued in 2016

VI. Follow-up on audit recommendations

30. The overall implementation rate of audit recommendations was 98 per cent as at 31 December 2016, which was 8 per cent higher than the performance target of 90 per cent set by UN-Women. This indicated substantive action by management on the audit issues raised and recommendations made. This calculation is based on the analysis of all reports issued by OAI from 1 January 2013 to 31 December 2016. There were eight recommendations that had not been fully implemented for more than 18 months – of which three were high priority (refer to annex 2 for complete listing). In 2015, there were five recommendations that had been outstanding for more than 18 months.

31. The first two high priority recommendations not implemented for more than 18 months related to the UN-Women Training Centre and required management to perform an analysis to determine the Centre's mandate, mission, role and optimal location and to ensure sustainability through the development and implementation of a resource mobilization strategy. Management has indicated that implementation of these two recommendations is resource intensive. The third high priority corporate recommendation not implemented for more than 18 months related to the UN-Women Regional Office for Arab States, which required management to develop standard job profiles for Regional Directors, Deputy Directors, Country Representatives and Deputy Representatives completed by the end of December 2016. There were five medium priority long-outstanding recommendations in progress in 2016. These recommendations were related to lack of policies and procedures for urgent projects, lack of policies and procedures for reporting on greenhouse gas emissions, absence of agreement between UN-Women and the host country, inefficient process of approving non-standard clauses in contribution agreements and inadequate management of knowledge products, advisory and support services.

32. As at 31 December 2016, 27 of the 48 recommendations made in 2016 had been fully implemented and 21 were in the process of being implemented. Of the 21 outstanding recommendations, six (28 per cent) were rated high priority.

VII. Advisory services

33. The UN-Women Audit Unit continued to respond to requests for advice, information and detailed inputs received from UN-Women managers at headquarters and field offices. The advice covered a range of topics, including donor requests for information, changes to donor agreements and donor reporting requirements and procurement contracts, contract structuring and retrieving project status/management data from Atlas.

VIII. Investigations

34. In accordance with the Service Level Agreement, OAI provides investigation services covering allegations of fraud, corruption and other wrongdoing, including workplace harassment, abuse of authority and retaliation against whistle-blowers, allegedly committed by UN-Women staff members, non-staff personnel and contractors.

A. Caseload

35. In 2016, OAI opened 41 new cases for UN-Women, compared with 19 in 2015. OAI also carried over 10 cases from 2015, bringing the total caseload in 2016 to 51, a significant increase compared to the total caseload in 2015 (28 cases), as shown in Figure V.

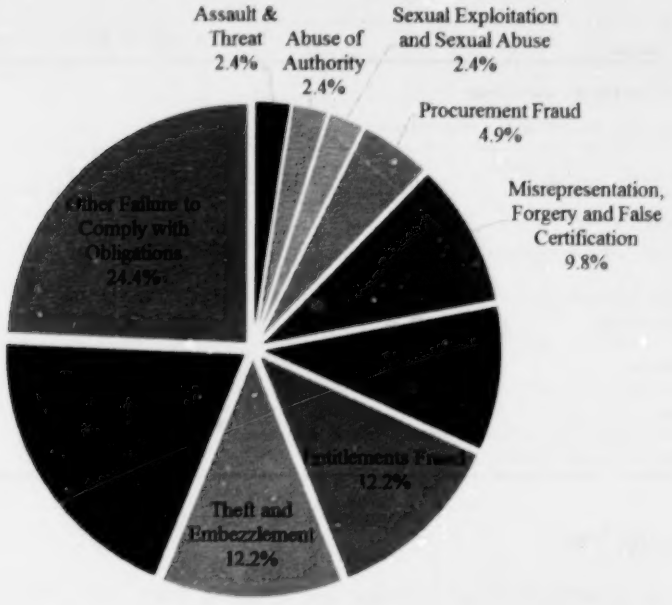
Figure V: Caseload in 2015 and 2016

Caseload	2015	2016
Carry-over as at 1 January	9	10
Intake during the year	19	41
Total	**28**	**51**
Closed (from cases carried over)	7	5
Closed (from intake)	11	20
Total	**18**	**25**
Carried over as at 31 December	10	26

B. Types of complaint

36. The 41 complaints received during 2016 are detailed in Figure VI. Complaints relating to financial irregularities comprised of entitlements fraud (5); misrepresentation, forgery and false certification (4); procurement fraud (2); and theft and embezzlement (5) constituted 39 per cent of all cases received by OAI in 2016, a 13 per cent decrease compared to 2015 (52 per cent).

Figure VI: Case intake by category, 2016


Assault & Threat 2.4%
Abuse of Authority 2.4%
Sexual Exploitation and Sexual Abuse 2.4%
Procurement Fraud 4.9%
Misrepresentation, Forgery and False Certification 9.8%
Other Failure to Comply with Obligations 24.4%
Entitlements Fraud 12.2%
Theft and Embezzlement 12.2%

37. Geographically, the 41 cases received in 2016 were from Sub Saharan Africa (17) (comprised of Eastern and Southern Africa (10), Western and Central Africa (7)); the Arab States (6); Asia and Pacific (4); Americas and the Caribbean (4); Europe and Central Asia (9); and Headquarters (1).

C. Cases resolved/closed

38. OAI closed 25 cases in 2016, 15 after a preliminary assessment (compared to 10 in 2015) owing to insufficient evidence of wrongdoing to justify an investigation or because an investigation was not warranted, and 10 after investigation (compared to 8 in 2015). Of the 10 cases closed after investigation, six resulted in a closure note, two cases resulted in a closure report, and two cases resulted in an investigation report.

39. The cases that resulted in an investigation report were transmitted to the Division of Management and Administration pursuant to the requirements of the UN-Women Legal Framework for addressing Non-Compliance with United Nations Standards of Conduct.

40. Table VII sets out the disposition of cases in 2015 and 2016.

Figure VII: Disposition of cases in 2015 and 2016

Action taken	Cases in 2015	Cases in 2016
After preliminary assessment		
Closed (investigation not warranted)	10	15
Subtotal	**10**	**15**
After investigation		
Closed (not substantiated)	7	8
Closed (substantiated – submitted to UN-Women Management)	1	2
Subtotal	**8**	**10**
Total	**18**	**25**
Investigation reports issued	1	2

D. Financial loss

41. Two investigation reports were issued during 2016, with one of the reports concluding with a substantiated financial loss for UN-Women amounting to approximately $28,360. The amount was comprised of unduly paid rental subsidies. OAI recommended that UN-Women seek to recover the amount from the staff member's final entitlements.

E. Cases carried forward

42. At the end of 2016, OAI had 26 open cases for UN-Women, of which 14 were at the assessment stage and 12 were under investigation.

IX. Opinion *(decision 2015/4)*

43. The management of UN-Women is responsible for maintaining the adequacy and effectiveness of UN-Women's governance, risk management and control. In accordance with UN-Women's oversight policy as part of UN-Women's accountability framework and Financial Rules and Regulations (UNW/2012/6), the United Nations Board of Auditors provides independent external oversight through, among other things, audits of UN-Women's financial statements and related financial procedures, accounting system, internal financial controls and administration and management of UN-Women in general. The primary objective of the work performed by the United Nations Board of Auditors is to express an opinion on UN-Women's financial statements and is different from the objective of the work carried out by OAI.

44. OAI provides, under a Service Level Agreement, independent internal oversight through investigations and internal audits on the adequacy and effectiveness of UN-Women's governance, risk management and control framework. OAI's opinion is based on the audit reports issued between 1 January and 31

December 2016. A concise summary of the audit work that supports the opinion is included in section V of this report and the supporting criteria is described in annex III.

45. The audit recommendation implementation ratio as at 31 December 2016 of 98 per cent, which is above the corporate target set by UN-Women, demonstrates management's commitment to reducing and managing risk and provides assurance that appropriate and timely action is taken, as and when improvements in the governance, risk and control are necessary.

46. In OAI's opinion, based on the scope of work undertaken, the adequacy and effectiveness of the governance, risk management and control in the audits issued in 2016 were in aggregate partially satisfactory, which means that they were generally established and functioning well but needed improvement. OAI would like to add the following: (a) the Executive Board should note that the opinion is based on an audit coverage of 13.5 per cent of the 2015 expenditures of UN-Women; and (b) 27 per cent of all audit recommendations were corporate in nature relating to UN-Women policy guidance and corporate support.

Annex I

Office of Audit and Investigations audit reports issued in 2015 pertaining to UN-Women

	Audit Type	Report No.	Audit Subjects	Rating[1]
Field-based Regional and Country Offices				
East and South Africa				
1	General scope	1612	UN-Women Country Office in Kenya	Satisfactory
2	DIM projects	1709	UNW South Sudan Project 80824 - Leadership and Participation	N/A
3		1710	UNW South Sudan Project 94751 - Responding to Emergency Needs	N/A
4		1707	UNW Rwanda Project 88138 - Advancing and Sustaining Gender Equality Gains	N/A
5		1708	UNW Rwanda Project 88738 - National Scale Up of Isange One Stop Centre Model	N/A
6		1709	UNW Ethiopia Project 00082185 - Strategy to implement Africa UniTe Campaign	N/A
7		1590	UNW Uganda - 69639 Development of the UN Joint Programme on Gender	N/A
Arab States				
8	General scope	1609	UN-Women Country Office in Egypt	Partially satisfactory
9	DIM project	1593	UNW Jordan - 87693 Expanding Syrian Women Refugees Access to Economic Recovery	
Europe and Central Asia				
10	General scope	1610	UN-Women Country Office in Albania	Satisfactory
Asia and the Pacific				
11	General scope	1613	UN-Women Country Office in Timor-Leste	Satisfactory
12		1441	UN-Women Country Office in Papua New Guinea	Unsatisfactory
13	DIM projects	1701	UNW Afghanistan Project 00091905	N/A
14		1702	UNW Afghanistan Project 86906 - Support Women Protection Centres & Ministry	N/A
15		1586	UNW Afghanistan - 86906 EVAW - Afghan Women Protection	N/A
16		1587	UNW-Afghanistan 74132 Advocacy - Norway ICDU	N/A
17		1588	UNW Afghanistan - 88989 EVAW - Netherlands	N/A
18		1589	UNW-Afghanistan 90741 - Belgium 2014 - 2016	N/A
19		1596	UNW Bangladesh DIM Project 00080556	N/A

[1] In view of the nature of the audit or the limited audit scope, the following audits do not have an audit rating: DIM financial audits and follow-up audits.

	Audit Type	Report No.	Audit Subjects	Rating[1]
			West and Central Africa	
20	General scope	1608	UN-Women Regional Office for West and Central Africa – Senegal	Unsatisfactory
21	Follow up	1442	UN-Women Country Office in Mali	N/A
22	DIM projects	1705	UNW Nigeria - Project 00078856 - SRS Nigeria	N/A
23		1706	UNW Nigeria - Project 92637 - Enhancing Women Participation on Electoral Process	N/A
24		1703	UNW DRC Project 00094600 - Intervention d'urgence multisectorielle pour assister	N/A
			Latin America and Caribbean	
25	General scope	1611	UN-Women Country Office in Panama	Satisfactory

DIM=directly-implemented projects

Annex II

Audit recommendations unresolved for 18 months or more

	Recommendation	*Office /Unit Concerned*
1	***Governance and strategic management*** Perform a detailed analysis of the Centre's ability to deliver within the existing context and use the analysis to determine the Centre's mandate, mission, role and optimal location. (R1230/2) (High)	UN-Women Policy Division (UN-Women Training Centre)
2	Maintain adequate funding for the Centre's resource mobilization activities by (a) finalizing, approving and implementing a resource mobilization strategy and a related plan to guide the Centre's resource mobilization efforts; and (b) providing training to management on how to make resource mobilization a sustainable activity. (R1230/4) (High)	UN-Women Policy Division (UN-Women Training Centre)
3	***Organizational structure*** Improve the ability of Regional Offices to efficiently and effectively function by: (a) issuing a memorandum to all Offices that clearly reiterates the roles/functions of Regional Offices and the minimum expectations regarding monitoring and oversight, communications and reporting between the Regional Offices and the respective field offices; and (b) reviewing and updating all job descriptions for Regional Office Directors and Country Representatives to ensure clarity and consistency regarding their roles, responsibilities and authorities. (R1307/1) (High)	UN-Women Regional Office for Arab States
4	***Programme and project management*** Develop and disseminate policies and procedures for engaging in activities on an 'urgent' basis or in a crisis environment, including but not limited to guidance on: (a) what constitutes an 'urgent' or 'crisis-related' project; (b) management arrangements for when headquarters staff are directly involved in field projects; (c) controls for urgent cash transfers and holding in excess of approved petty cash limits; (d) instructions on depositing cash at headquarters; and (e) policy related to changes in delegated authority of the Regional Director. (R1307/1) (Medium)	UN-Women Regional Office for Arab States
5	Strengthen the processes for managing knowledge products and support services by: (a) developing a strategy and implementation plan for the regional knowledge hub that would determine how knowledge products are to be gathered, produced, maintained, accessed/disseminated and communicated to interested parties; (b) implementing procedures for regular communication of the support and advisory resources available within the Office, their functions and roles, as well as a process for requesting their assistance; (c) implementing communications protocols for external UN-Women offices and presences in the region as well as other external stakeholders; and (d) implementing a system for tracking services requested and provided. (R1307/3) (Medium)	UN-Women Regional Office for Arab States
6	***Governance***	UN-Women

	Recommendation	*Office /Unit Concerned*
	Finalize and implement UN-Women specific policies and procedures, consistent with the 'Strategic Plan for Sustainability Management in the United Nations', that facilitate accurate computation and reporting on greenhouse gas emissions. (R1434/1) (Medium)	Travel Management Function
7	***Governance*** Request the Permanent Mission of the United Republic of Tanzania to the United Nations to advance the negotiations regarding the host country agreement and the Office's mandate. (R1436/1) (Medium)	UN-Women Country Office in Tanzania
8	Implement a corporate process to track non-standard clauses in contribution agreements and adjust resources and activities to meet donor requirements. (R1436/3)	UN-Women Country Office in Tanzania

Annex III

Description of criteria that support OAI's opinion

1. In accordance with Executive Board decisions 2015/4 of June 2015, the Office of Audit and Investigations (OAI) provided an opinion in this Annual Report, based on the scope of work undertaken, on the adequacy and effectiveness of the audited framework of governance, risk management and control (GRC). The summary of the audit work performed is provided in the body of the audit report, under section V. This annex is to provide a brief description of the criteria used to support OAI's opinion.

2. The implementation rate of internal audit recommendations is taken into consideration and compared to the UN-Women's target of 90 per cent overall implementation rate. The actual implementation rate of internal audit recommendations at the end of 2016 is 98 per cent and is therefore satisfactory when compared to the UN-Women target.

3. The results of the following audits are also taken into account to support OAI's opinion:

a) Audits of UN-Women country offices
b) Audits of UN-Women headquarters functions or units; and
c) Audits of UN-Women DIM projects

4. The distribution of 2016 audit results regarding the adequacy and effectiveness of the governance, risk management and control at the audited entity level is shown in Figures I and II in document 2016/4 which shows the distribution of the number of audit reports that were issued by OAI in 2016 by type of audit rating: "satisfactory", "partially satisfactory" and "unsatisfactory".

5. In addition, the audit results are aggregated using the amount of expenditure covered by the audits undertaken in 2016. The result of this aggregation is then grouped by the three levels of audit rating used by OAI: "satisfactory", "partially satisfactory" and "unsatisfactory.

6. Adjustments were made in the aggregation of expenditure for the directly implemented projects (DIM) because the scope of the DIM financial audits focuses on a financial certification of expenditure and, therefore, these audits do not directly assess the governance risk management and control (GRC) aspects of a project in UN-Women. Nonetheless, they do provide indirect comfort about the UN-Women GRC. As such, OAI estimated that the results of the DIM financial audits give a 50 per cent weight on the assurance about UN-Women GRC. The 17 financial DIM audits were coded using the following conversion rates.

Conversion rates of DIM opinions to OAI ratings

[illegible]	[illegible]
Unqualified or Qualified and NFI is less < 1%	Satisfactory
Qualified and NFI is from 1% - 2 %	Partially satisfactory
Qualified and NFI is > 2% or Adverse/Disclaimer Opinion	Unsatisfactory

7. This leads to two different distributions by audit rating, one presented by number of audit reports issued and the second by the amount of expenditure covered by the audits.

8. The distribution of audit ratings for 2016 is as follows:

Figure 1: Distribution of audit ratings

Rating	By audited expenditure	By number of audit reports issued
Satisfactory	53%	71%
Partially satisfactory	27%	17%
Unsatisfactory	20%	12%

9. For the distribution based on audited expenditure, the combined share of "partially satisfactory" and "unsatisfactory" ratings account for 47 per cent of the audited expenditures. 27 per cent of the audit reports were partially satisfactory or unsatisfactory.

10. Consequently, based on the scope of work undertaken in 2016, in OAI's opinion, the adequacy and effectiveness of the Entity's framework of governance, risk management and control (GRC) were "partially satisfactory" which means that they were generally established and functioning well but needed improvement

Annex IV

Summary of substantiated investigation cases in 2016, by type of allegation

	Location	Allegation	Estimated Loss to UN-Women	Report sent to	Status
	Entitlements Fraud				
1	Sub Saharan Africa	Service contractor knowingly submitted fraudulent medical claims.	No financial loss to the organization. CIGNA sustained a financial loss in the amount of $487.10	UNW-DMA	Under review
2		Staff member misrepresented information in order to fraudulently obtain benefits from rental subsidies	UNW sustained a financial loss of $28,360.02	UNW-DMA	Under review

United Nations UNW/2017/3/Add.1

Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women

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Annual session of 2017
27 and 28 June 2017
Item 4 of the provisional agenda
Audit matters

Report of the Audit Advisory Committee for the period from 1 January to 31 December 2016

I. Introduction

1. Pursuant to item 29 of the terms of reference of the Audit Advisory Committee (AAC), the fifth report of the Committee to the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) provides a summary of the activities undertaken and the advice given by the AAC in 2016. The present report is made available to the Executive Board and, upon request, the Chair presents the report to the Board.

Background

2. In May 2012, the Under-Secretary-General/Executive Director of UN-Women approved the original terms of reference of an oversight committee, to be known as the AAC. The terms of reference may be modified from time to time, as necessary. In January 2017, the Under-Secretary-General/Executive Director approved revised terms of reference, which are available from www.unwomen.org/en/about-us/accountability/audit.

3. Item 1 of the terms of reference describes the Committee as having been established to provide the Under-Secretary-General/Executive Director with independent, external advice based on good practice regarding the organization's accountability framework and systems, including risk management. The Committee assists the Head of the Entity in fulfilling its oversight responsibilities in accordance with relevant best practices. The Committee has an advisory role and is not a governance body; no language or clauses in the terms of reference are intended to imply otherwise.

4. In September 2012, the Under-Secretary-General/Executive Director formally constituted the AAC to further enhance accountability and "promote proper governance and high ethical standards, as well as the adoption and use by

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management of best practices in risk and financial management" within UN-Women, in accordance with item 2 of the terms of reference.

5. As at 31 December 2016, the Committee comprised five members, as contemplated by its terms of reference. Those members are William Fowler (United States of America); Patricia Francis (Jamaica, effective 1 August 2016); Elizabeth MacRae (Canada); Yuen Teen Mak (Singapore); and Mary Ann Wyrsch (United States of America, effective 1 August 2016). During 2016, one member, Lamin Sise (The Gambia) resigned as at 21 April 2016. The Committee as a whole is made up of experts in financial reporting and programme matters, accounting, governance, internal audit and investigation, external audit, internal control and risk management practices and principles and United Nations intergovernmental and normative work and processes.

6. In accordance with items 6 and 7 of the terms of reference, all Committee members are independent of and external to UN-Women. Additionally, Committee members complete an annual confirmation of independence for the Under-Secretary-General/Executive Director that assures the transparency of Committee members fulfilling their roles, without compromising any interests.

II. Audit Advisory Committee activities and advice as at 31 December 2016

7. In 2016, the Committee held three face-to-face meetings, from 19 to 21 April, from 12 to 14 July and from 15 to 17 November. UN-Women participants in the meetings included the Under-Secretary-General/Executive Director, the two Deputy Executive Directors and relevant representatives of programme and operational senior management. As required, the Committee also met without management present and had separate in-camera meetings with the Under-Secretary-General/Executive Director, the Board of Auditors and the Director of the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), which is the Office responsible for the UN-Women Audit Unit. The Committee also met with UN-Women's Legal Officer and representatives of the UN Ethics Office. The Chair of the Committee participated in the annual session of the Executive Board in June 2016. In addition to formal meetings, Committee members continued their internal consultations and deliberations, document review and provision of advice to UN-Women management via telephone and e-mail interaction.

8. Minutes from the meetings were prepared and approved. The Committee interacts regularly with the Under-Secretary-General/Executive Director during each meeting and formally reports on its deliberations after each on-site meeting.

9. In March 2016, two Committee members participated in a five-day field visit to the regional office of UN-Women in Panama and the Entity's country office in Paraguay. The objective of the field visit was to enable Committee members to better understand field operations, gain an appreciation for how the business objectives of UN-Women are achieved, and effectively carry out their oversight role and add value to UN-Women. The terms of reference for the field visits, adopted by the Committee at its meeting in July 2014, were re-confirmed and endorsed by UN-

Women management. Key observations from the field visit were shared with fellow Committee members and UN-Women management.

A. Board of Auditors

10. The Committee has met regularly with the Board of Auditors to share relevant information and understand the strategies implemented to ensure overall audit coverage for UN-Women, which includes the work performed by the UN-Women Audit Unit.

11. The Committee has also regularly been updated on the implementation status of the recommendations contained in the Board of Auditors' management letters and reports. The Committee supports efforts by UN-Women to address the outstanding issues in a timely manner and within available resources, particularly in ensuring that underlying systemic and strategic issues are addressed in a consistent and ongoing basis.

B. Regional architecture and organizational challenges

12. The Committee has been briefed extensively by senior management on the organizational challenges that UN-Women has experienced since its formal inception in 2011, when four entities of the United Nations were combined to create UN-Women.

13. In 2014, the implementation of the regional architecture of UN-Women was completed. The Committee recognizes that regional and other field offices need the capacity to exercise authority in a decentralized work environment. It also notes that the requisite controls must be in place both at Headquarters and in the field to monitor and mitigate operational and strategic risks. In this respect, UN-Women needs to assess and implement appropriate structures to support its Second Line of Defense at headquarters and in the field. To support field operations, it may also be prudent to identify financial and human resource specialist positions in the regional offices as well as organizational focal points in field offices for the ethics function.

14. The Committee also understands that UN-Women continues to update its Human Resource Strategy and implement organizational development initiatives. Key areas of focus include strengthening and streamlining the recruitment process with a new e-recruiting system and issuance of a staff rotation policy.

15. As noted in the Committee's previous reports, the regional architecture was one of the Entity's organizational priorities. An independent evaluation of the regional architecture was completed in 2016. The Committee understands that the regional architecture increased the overall ability of UN-Women to respond to stakeholders' needs. However, because of working realities in the field, regional architecture likely requires greater flexibility to facilitate evolving typology of offices, including clear processes and clarity of roles and responsibilities in decision-making.

16. The Committee also understands that, in response to the evaluation, UN-Women is currently reviewing its global presence, that is to say, responsibilities for and differences in programme delivery and operations among regional offices, multi-country offices, country offices and programme presence. The Committee

further understands that UN-Women will be developing policy and guidance along with a tool to assess country differentiated presence typology and make any appropriate structural adjustments in line with the Strategic Plan 2018-2021. The Committee views these activities of prime importance, given the continued resource constraints that the Entity is experiencing.

C. Programming activities

17. The Committee continues to support UN-Women in its 2015 initiative to move to Flagship Programming Initiatives (FPIs) to further align the Entity's normative, coordination and operational work, thus improving overall programmatic clarity. The Committee understands that initial benefits have been identified in terms of fostering transformative change, reducing transaction costs, and strengthening coordination and coherence within the UN system. However, the FPIs have not delivered on the mobilization of resources expected and a more focussed effort is needed in this regard.

18. As part of the change management process underpinning the implementation of Flagship Programmes, the Committee understands that UN-Women will focus on strengthening business development skills and providing other relevant training for UN-Women field representatives.

19. The Committee also recognizes that the Entity continues to enhance its results-based management system (RMS), which is intended to place a greater focus on results and value, directly linking development impacts with inputs, simplifying the management and reporting on performance indicators, and including a more direct link between programme results and budget expenditures/financial flows.

20. The Committee commends UN-Women on this initiative to create such a comprehensive RMS tool, which allows easy extraction of detailed information on UN-Women's work in the various impact areas. It is important that UN-Women continues to enhance the RMS and build strong monitoring systems in the field. The Committee encourages UN-Women to explore further the potential for RMS in its interlinkages with the enterprise risk-management system.

21. The Committee reiterates that UN-Women continues to monitor closely the management of advances made to implementing partners to fully address the underlying causes/systemic weaknesses of the long outstanding advances and mitigate the risk that such funds could be used for unintended activities. The Committee understands that the Entity is developing a strategy to address the issue of partner advances, which includes a policy on the capacity assessment of implementing partners, an enhanced monitoring mechanism, and Entity-wide training.

D. Funding framework and resource mobilization

22. The Committee appreciates the elements included and the complexities of UN-Women's Funding Framework and budgetary processes. The Committee reiterates the importance of ensuring transparency and cost alignment in the funding framework—for example, that all costs are funded from the correct funding sources, and that central costs are proportionally funded from core and non-core resources.

23. One key aspect of UN-Women's financial realities is its resource mobilization targets and strategies. As noted previously, the Committee understands the potential opportunities that the regional architecture has created to strengthen and increase the linkages for inter-agency coordination and resource mobilization at the local level.

24. The Committee recognizes that UN-Women developed a Resource Mobilization Strategy 2014-2017. This strategy is intended to enable a coordinated effort involving a contribution from every part of the organization—under the leadership of the Under-Secretary-General/Executive Director—to help reach the targets for voluntary contributions to support full implementation of the UN-Women Strategic Plan 2014-2017.

25. The Committee also understands that UN-Women finalized a Private Sector Engagement Strategy in 2016 and developed a Communication and Public Advocacy Strategy 2016-2020, the latter highlighting the linkage between advocacy measures and resource mobilization. The Committee recommends that UN-Women focus on quality and capacity of implementing partners rather than quantity of partners and supports its continued advocacy and private sector engagement efforts.

26. The Committee continues to note the Entity's ongoing challenges regarding resource mobilization and understands that resource mobilization was identified as the highest risk in its first corporate risk report. While some challenges may relate to the exchange-rate losses, shifting priorities and uncertainties in political environments of donors, and the refugee crisis in Europe, some may also be due to UN-Women's ambitious targets. In this respect, the Committee reiterates the importance of realistic targets and clear assignment of responsibility and accountability for resource mobilization for both core and non-core resources, particularly in the field. Without such clarity, the risks of not meeting resource requirements are increased, and resources may not be sufficient for UN-Women to carry out its mandate.

27. The Committee also notes that a resource mobilization audit was included in UN-Women's approved 2016 Internal Audit Work Plan. UN-Women management requested that the audit be postponed to 2017 to permit completion of ongoing internal reorganization and restructuring of the resource mobilization functions. The Committee underscores the importance of performing this audit in early 2017.

28. The Committee encourages UN-Women to continue to identify innovative solutions to resource mobilization at Headquarters and in the field, including the use of social media tools. However, while the pace of resource mobilization clearly needs to be accelerated and delivery through implementing partners needs to be more effective, the Committee again recommends prudence in UN-Women's resource mobilization efforts. UN-Women should therefore guard against a tendency to accept all moneys, which could lead to non-reversible long-term commitments and future risks to the Entity's core mandate.

E. Enterprise risk management

29. In 2015, UN-Women approved its enterprise risk management policy, and in 2016, used a phased approach to begin implementing the strategy, embedding and mainstreaming enterprise risk management into its business processes. Risk focal points were identified in country and regional offices and at headquarters and a

Corporate Risk Officer was designated. The Committee understands that UN-Women has also identified accountability and responsibility for risk ownership, differentiating between risk managers and risk owners, and has established appropriate means to ensure confidentiality of risk management information. A training plan has been established to support staff in their risk responsibilities, including identifying and monitoring risk mitigation actions. The Committee supports UN-Women's efforts to date.

30. The Committee also reiterates the importance of both the Board of Auditors and internal auditors being cognizant of the enterprise risk-management framework and its components such that the risk profiles and registers inform audit plans, as necessary.

F. Evaluation function

31. The Independent Evaluation Office shared its 2015 Report on the evaluation function at UN-Women. As noted previously, the Committee believes that evaluation results should reflect achievements expected in the Strategic Plan and be used to increase knowledge and improve performance results. In this respect, it is particularly important that the annual evaluation report is practical, realistic and usable and reflects clearly how the programmes have been effective

32. The Committee continues to stress the importance of appropriate centralized and decentralized resourcing of the evaluation function. The Committee understands that the Regional Evaluation Specialists play a major role in supporting decentralized evaluations through quality assurance and technical advice as well as management of regional evaluations. The Committee notes the high degree of coordination between headquarters and evaluation specialists in the regions.

33. As noted in its 2015 annual report, the Committee understands that the future projected budget for the evaluation function is 3 per cent of UN-Women's total plan/programme budget, as recommended in its evaluation policy. The Committee believes that this percentage appears high, given the size of UN-Women and the resource challenges that it faces. It may be preferable for UN-Women to focus its already limited resources on areas such as programme monitoring, risk mitigation and results measurement.

G. Internal audit

34. The Committee recognizes that UN-Women entered into a Service Level Agreement with the Office of Audit and Investigations (OAI) of UNDP in December 2011 to conduct internal audits and investigations on behalf of UN-Women. The Committee notes that a further agreement for an additional two years was entered into in December 2013 and then again in December 2015.

35. Because the internal audit function is currently outsourced to another organization, separate from UN-Women, it is important that there be ongoing feedback and communication between the Service Level Agreement provider, OAI, and UN-Women senior management. This should include substantive discussion regarding progress of internal audit plans, results of engagements, and status of implementation of recommendations. Further to the Committee's previous

recommendation, it is important that UN-Women identify a senior-level staff member with no operational management duties in the Entity to be responsible and accountable for the internal audit function. This would include overseeing and assessing the performance of internal audit activities and ensuring that results are integrated into the Entity.

36. In 2014, UN-Women commenced the process of determining whether value for money was obtained through outsourcing the internal audit function or whether an in-house internal audit function would be preferable. In its 2014 annual report, the Committee recommended that the UN-Women Audit Unit, established through the Service Level Agreement with UNDP, be continued until UN-Women had its full senior management structure and complement in place and the costs and benefits of any subsequent transition of the internal audit function were identified and approved by the Executive Board.

37. In 2016, UN-Women had its full senior management structure and complement in place. The Committee therefore reiterates its recommendation that UN-Women study the options for the most appropriate model to deliver internal auditing—through outsourcing or an in-house function. As noted in the 2014 AAC annual report, this should be fully supported by a comprehensive budget proposal for the consideration of the Executive Board, which includes the resources required to manage the realization of a full transition to internal audit capacity, in addition to the resources needed to establish the management and administrative infrastructure of the function.

38. Further to the foregoing paragraph and in view of paragraph 32, which refers to the projected future budget of the Office of Evaluation, UN-Women may wish to consider the option of including the internal oversight and assurance functions found in its Third Line of Defense (e.g. internal auditing, investigations, and evaluation) into one oversight unit. This could create synergies among the functions, improve effectiveness and value-for-money, and support increased overall assurance with respect to UN-Women's operations, programmes, and performance. However, in doing so, it is important that the necessary safeguards are put in place to ensure that the independence and results expected of the various functions is not jeopardized simply to optimize expenditures.

39. The Committee also recommended in its 2014 report that, as part of the process of studying options for the most appropriate internal audit model, UN-Women determine the level of audit assurance required. This is particularly important in view of the audit opinion required by Executive Board decision 2015/4. It is also important to understand that the annual audit opinion is based on the internal audit work performed during the year. Currently the audit coverage is somewhat limited and this lack of comprehensiveness may eventually reduce the significance of the opinion.

40. The Committee reiterates the importance of regularly monitoring and assessing resource levels and capacity to ensure that they are appropriate and sufficient to address the overall assurance needs of UN-Women. The Committee notes in paragraph 19 of the Report on internal audit and investigation activities for the period from 1 January to 31 December 2016 (UNW/2017/3), "... OAI requested additional resources in 2016. Although several discussions took place in 2016 regarding audit resources, as of 31 December 2016, management had not committed to providing additional audit resources." The Committee supports the continued

strengthening of the internal audit services of UN-Women in order to ensure sufficiency of audit coverage in audit plans, further to Executive Board's decision No. 2015/4.

41. While the Committee understands that the UN-Women Audit Unit communicates its annual workplan to the Board of Auditors, it is also important that the Unit and the Board of Auditors engage in more ongoing communication and collaboration to ensure the complementarity of the audit functions. This is particularly relevant in view of the annual audit opinion requested by the Executive Board, noted in paragraphs 38 and 39, where external audit coverage could enhance the internal audit coverage and strengthen the overall assurance provided to the Entity.

42. The Committee understands that the UN-Women Audit Unit is considered operationally independent from UNDP. However, the Committee remains concerned that there may be potential conflicts of interest because UNDP undertakes some administrative functions for UN-Women through other Service Level Agreements, such as for information and communications technology systems and the administration of payroll, benefits and entitlements.

43. The Committee reviewed the annual workplans for the UN-Women Audit Unit for both 2016 and 2017 and recommended the approval, in principle, of the plans. The Committee notes that starting in 2015, the plan also included financial audits of projects directly implemented by UN-Women, thereby increasing the assurance provided. However, the Committee also understands that such projects, referred to as the Direct Implementation Modality (DIM), may decrease as a result of the programme strategy underpinning the FPIs, which is intended to allow UN-Women to move from a large number of small programmes to a small number of large programmes. This factor will have to be taken into consideration in future work plans to ensure appropriate assurance is provided.

44. As noted in the 2015 Committee report, it is important that internal audit re-visit UN-Women's audit universe and its operating modalities in view of the implementation of regional architecture. In addition, the annual risk assessment of both headquarters entities and processes and field offices will have to be refined to reflect changes to UN-Women's organizational structure and strategic and operational priorities and to leverage the results of the Entity's risk registers, developed as part of its enterprise risk management framework.

45. The Committee was provided with quarterly progress reports and briefed on the results of the various audit engagements performed during 2016, including systemic and recurring issues of interest. It is important that UN-Women address recurring audit issues, particularly those dealing with Entity-wide or corporate issues. In this respect, the OAI 2016 annual report states that 27 per cent of all audit recommendations were corporate in nature relating to UN-Women policy guidance and corporate support.

H. Investigations

46. The Committee received regular updates from OAI, which provided an overview of the investigation caseload, the breakdown of the nature of the allegations, and the status of the cases.

47. The Committee reiterates the importance of the Under-Secretary-General/Executive Director and relevant members of UN-Women senior management receiving timely reports setting out the current investigation cases as well as identifying the action taken and any follow up required by UN-Women management as a result of closed investigation cases, particularly those resulting in an investigation report. In that way, UN-Women can satisfy itself that there is appropriate follow-up for cases that warrant investigation and that UN-Women's accountability for decision-making and results is assured.

48. The Committee also notes the increase of new investigation cases in 2016. This may be due partially to measures taken by UN-Women to address the low level of reporting wrongdoing in previous years. The Committee understands that UN-Women initiated training in 2016 that focussed on creating a greater awareness of the reporting obligation and the channels to do so. UN-Women has also reflected the reporting mechanisms more prominently on its intra- and internet and created a dedicated web-space that provides information on how to deal with wrongdoing and misconduct, and includes the harassment and retaliation policies.

49. The Committee commends UN-Women for the foregoing initiatives and for commencing development of its own "Anti-fraud policy" to strengthen its approach to fraud and corruption which will provide UN-Women staff, implementing partners, as well as vendors, with a clear policy on fraud prevention, detection and response.

50. The increase in investigation cases in 2016, and the associated significant backlog of outstanding cases, was of concern to the Committee. Currently, UN-Women reimburses OAI costs incurred to perform the investigation function. The Committee understands that for 2017 UN-Women has agreed to support one Investigation Officer in OAI dedicated to UN-Women's cases. It is important that UN-Women assesses the quality and timeliness of services provided by OAI for its investigation function and determines the appropriate modality to effectively deliver this function with the commensurate resources.

I. Ethics

51. In 2011, UN-Women established an institutional arrangement with the UN Ethics Office to provide ethics services to the Entity. To strengthen the culture of ethics and integrity at UN-Women, the Committee suggests that UN-Women initiates practices to ensure that there is more interaction and communication between UN-Women senior management (including UN-Women's Legal Advisor) and the UN Ethics Office. UN-Women could also consider establishing a functioning focal point for ethics liaison in UN-Women to ensure that the Under-Secretary-General/Executive Director is regularly informed of ongoing activities in this area.

J. Financial statements

52. The Committee reviewed the draft financial statements for the year ended 31 December 2015. The Committee commends UN-Women on receiving an unqualified audit opinion from the Board of Auditors for the fifth consecutive year since its inception in 2010. The financial reporting for UN-Women continues to

improve and refinements continue to be made, as necessary. The Committee notes that a permanent Director of Management and Administration—a position that had been vacant since 28 March 2015—was appointed in September 2016. The Committee underscores the importance of the Entity's finance leadership having the appropriate accounting and financial expertise and experience, thus reinforcing the importance of effective financial management and reporting, particularly in view of UN-Women's ongoing resource challenges.

K. Information and Communication Technology (ICT)

53. While UN-Women's ICT Strategy 2016-2019 and its implementation roadmap were shared with the Committee, the Strategy was approved only for 2016-2017 to align with the current Strategic Plan. The Committee understands that UN-Women is the first cloud-based UN agency, and that its ICT architecture is client-focussed and cost-effective. The Committee further understands that UN-Women has revised its ICT governance policy, has a designated Information Security Officer, and will continue to implement a revised ICT governance structure to ensure risks are managed appropriately and address the increasing risk and complexity of UN-Women's growing ICT system environment.

L. Relationship with the United Nations Development Programme

54. As noted in paragraph 41, the Committee is aware that UN-Women has entered into Service Level Agreements with UNDP to undertake some of the Entity's administrative functions. UN-Women remains accountable for the Entity's overall performance; the Committee therefore reiterates the importance of UN-Women continuing to implement the relevant processes and procedures to ensure that any such outsourced functions are performed appropriately and represent value for money.

M. Strategic Plan 2014-2017 and 2018-2021

55. UN-Women shared the results of its mid-term review of the Strategic Plan 2014-2017 with the Committee. The review assessed progress in implementing the plan and identified lessons learned to help align indicators with the Sustainable Development Goals (SDGs), improve UN-Women's approach to support the gender responsive implementation of the 2030 Agenda, and inform the development of the Strategic Plan 2018-2021. The Committee looks forward to working with UN-Women as it evolves its results framework and aligns its Integrated Budget with the development of Strategic Plan 2018-2021.

III. Final considerations

56. The Committee has reviewed the Report on internal audit and investigation activities for the period from 1 January to 31 December 2016 (UNW/2017/3), to be submitted to the Executive Board at its annual session, and has taken note of the significant internal audit results identified.

57. The Committee expresses its support for the continued strengthening of governance, risk management, internal controls and accountability at UN-Women. However, the Committee continues to be concerned that the current funding situation of UN-Women may affect its ability to adequately resource key accountability functions and activities such as internal audit (including increasing internal audit coverage), enterprise risk management, and monitoring and oversight, which includes functions in the Second Line of Defense in Headquarters and the field.

58. The Committee supports the continued collaboration of UN-Women with partners within and outside the United Nations in achieving its strategic objectives in advancing gender equality, promoting the empowerment of women and girls and ending violence against women.

United Nations UNW/2017/4

Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women

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Evaluation

Report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women, 2016

Summary

The report provides information on the performance of the evaluation function at corporate and decentralized levels, as well as the contribution of UN-Women to the United Nations system-wide coordination and national capacity development for gender-responsive evaluation. In addition, the report presents the 2017 programme of work and budget for the Independent Evaluation Office (IEO).

The Executive Board may wish to: (a) take note of the report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women, 2016 and the programme of work and budget for 2017 of the Independent Evaluation Office; (b) welcome the efforts made by UN-Women and the progress achieved in systematic strengthening of the evaluation function, in leading system-wide gender evaluation efforts, and in fostering innovative partnerships for national evaluation capacity development; (c) request UN-Women, in particular the Independent Evaluation Office, to continue leading United Nations system-wide gender-responsive evaluation efforts and innovative partnerships for national evaluation capacity development; and (d) request UN-Women to develop the new Corporate Evaluation Plan 2018-2021.

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"Evaluation everywhere, and at every level, will play a key role in implementing the new development agenda…. The current constrained budgetary climate makes evaluation more important than ever." Ban Ki-moon, former Secretary-General of the United Nations

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"We need a culture of evaluation, independent and real-time evaluation with full transparency." Antonio Guterres, Secretary-General of the United Nations

I. Evaluation for sustainable development

1. The adoption of the 2030 Agenda for Sustainable Development raises the bar for integrating gender equality into all aspects of global development and ensuring that 'No one is left behind.' It also has profound implications for evaluation in the United Nations system and beyond as the 2030 Agenda includes a strong call for a follow-up and review mechanism that is gender-sensitive and informed by country-led evaluation. To enhance relevance and fitness for purpose, UN-Women in partnership with the United Nations Evaluation Group (UNEG), multilateral and bilateral organizations as well as national partners is at the forefront in putting gender-responsive evaluation at the heart of sustainable development.

2. Under the chairship of UN-Women's Independent Evaluation Office (IEO), UNEG revised the ten-year-old Evaluation Norms and Standards. For the first time, the Norms and Standards include a stand-alone norm on human rights and gender equality that calls on evaluators and evaluation managers to ensure that these values are respected, addressed and promoted, underpinning the commitment to the principle of 'No-one left behind'. This new norm is being mainstreamed in UNEG guidance documents, including the revised UNEG evaluation competencies. The revised Norms and Standards also include new norms on national evaluation capacity, professionalization of evaluation functions in the UN system and the commitment to the internationally agreed principles, including the 2030 Agenda. Taking into consideration that the UNEG Norms and Standards are the normative framework that guided evaluation policies and guidance of UN entities, the inclusion of the abovementioned four new norms will enhance the evaluation functions in the UN system.

3. UN-Women's contribution goes beyond the UN system. The 'No one left behind' principle was the key theme of the 2016 High-level Political Forum (HLPF) on Sustainable Development. To promote this commitment, under the leadership of UN-Women, UNEG, EvalGender+, EvalPartners, UNICEF, UNFPA and UNDP organized an official side event of the Commission on the Status of Women (CSW) convening panel discussions with Ministers, Parliamentarians and representatives of national evaluation systems on gender-responsive evaluation in the service of the SDGs and the Beijing Plan of Action. To support the capacity of countries to evaluate their national sustainable development strategies with a 'No one left behind' lens, UN-Women led EvalGender+ and IOCE (in partnership with UNEG, EvalPartners, UNICEF, UNFPA and the Swiss Agency for Development and Cooperation) to develop and publish a new guidance document entitled "Evaluating the Sustainable Development Goals with a 'No one left behind' lens through equity-focused and gender-responsive evaluation". Subsequently, UN-Women and its partners developed an initiative to provide technical assistance to 11 countries.

A. Governance of the evaluation function

4. The evaluation policy governs the evaluation function and applies to all initiatives supported by UN-Women, establishing a framework for evaluation that provides credible evidence with respect to the performance of UN-Women in the pursuit of gender equality and the empowerment of women. The evaluation policy is implemented through the Evaluation Strategy 2013-2017 and Corporate Evaluation Plan 2013-2017.

5. The Evaluation Strategy 2013-2017 sets out four strategic areas of work: (a) conducting corporate evaluations and establishing effective corporate evaluation systems; (b) strengthening the decentralized evaluation culture and systems for greater accountability and improved programming; (c) leading United Nations coordination on gender-responsive evaluation to generate system-wide accountability; and (d) supporting national evaluation capacity-building for gender responsive evaluation. Meanwhile, the Corporate Evaluation Plan provides a time-bound framework within which useful evaluation evidence is generated systematically on the performance of work under the UN-Women Strategic Plan 2014-2017.

6. To further strengthen the independence and credibility of the evaluation function, the Global Evaluation Advisory Committee (GEAC) provides independent advice on the direction and overall performance of the evaluation function. In 2016, the Committee reviewed the performance of the evaluation function and provided advice on the design of the Corporate Evaluation Plan 2018-2021, the Evaluation Strategy 2018-2021, and the strategy for facilitating use of evaluation, including through improved communication.

7. The Committee assessed that IEO is providing inspiring leadership on evaluation within the UN system and more widely through extensive partnerships and networks, maximizing use of UN-Women's limited resources to catalyze and stimulate action on evaluation at all levels. Overall, the Committee assessed that the evaluation function in UN-Women has advanced to a high level of performance, with systems and staff capable of sustaining this high standard over time. It also recognized the considerable efforts across management in carrying forward work on evaluation and acting on evaluation findings and recommendations[1].

8. Emphasizing a shared responsibility for the evaluation function, the Committee directed recommendations to management and IEO. Management was recommended to a) continue to systematically uptake evaluation evidence in planning and programming as well as in advocacy and partnerships, articulating a clear demand for the kind of evidence it needs to inform its work, as well as how and where this may be needed; b) request IEO to deliver at least two corporate evaluations each year; c) build evaluation into corporate strategic planning; and, d) respect and maintain the distinct but complementary roles of audit, investigation, evaluation and monitoring in carrying forward effective oversight of UN-Women's work. Welcoming the new IEO's strategy for enhancing the use of evaluation through various communication initiatives, the committee recommended IEO to a) further enhance evaluation use through information systems technology; b) protect adequate throughput of corporate evaluations; c) refresh and deepen the Evaluation Strategy 2014-2017, and d) continue efforts to support the strengthening of monitoring capacities.[2]

[1] GEAC letter to UN-Women Executive Director, December 2016
[2] GEAC letter to UN-Women Executive Director, December 2016

B. Performance of the evaluation function

9. Over the last four years, the global evaluation oversight system (GEOS) has been used to track organization-wide performance on the evaluation function, including trends over time. To ensure real-time actions are implemented to address shortcomings, the quarterly GEOS dashboard with nine key performance indicators was shared with senior management at headquarters and field offices.

Table 1

Trends in key performance indicators, 2013-2016

Key performance indicator	*Description*	*2013*	*2014*	*2015*	*2016*	*Target (by 2017)*	*Overall assessment*
		(percentage)					
Financial resources invested in evaluation function	Evaluation expenditure over UN-Women programme expenditure	1.3	2.2	2.0	2.9[1]	3.0	On track
Human resources for monitoring and evaluation	Offices that appointed monitoring and evaluation focal point or officer	83.0	98.0	100.0	100.0	100.0	Achieved
Evaluation coverage	Offices that conducted at least one evaluation since 2011	67.0	68.0	71.0	84.0	100.0	On track
Evaluation implementation rate	Percentage of evaluations being implemented	83.0	71.0	76.0	84.0	95.0	On track
Quality of evaluations	Percentage of evaluations rated "satisfactory and above"	85.0	100.0	100.0	100.0	100.0	Achieved
Evaluation reports posted on GATE	Percentage of completed evaluation reports posted on GATE	100.0	100.0	100.0	100.0	100.0	Achieved
Management response submission to GATE	Percentage of completed evaluation reports submitted with management response to GATE	85.0	86.0	86.0	94.0	100.0	On track
Implementation of management response	Percentage of management response key actions being implemented	88.0	83.0	85.0	94.0	90.0	Achieved
Use of evaluations	Percentage of offices that reported using evaluation	-	71.0	75.0	-	90.0	---

Source: Global evaluation oversight system.

Abbreviation: GATE, Global Accountability and Tracking of Evaluation Use system.

[1] The figure for 2016 is calculated using the new methodology, and therefore it's not comparable to previous years. Please see paragraph 11 and 12 for additional information.

10. Since the establishment of GEOS, steady and sustained progress on all key performance indicators has been registered[4]. In particular, evaluation coverage increased from 71 per cent in 2015 to 84 per cent in 2016, while implementation of planned evaluations increased from 76 per cent in 2015 to 84 per cent in 2016. Considerable progress was also made in the quality of evaluation reports, with 83 per cent (30 evaluations out of 36) assessed as 'good' or 'very good" quality. The submission of management responses reached 94 per cent, while 94 per cent of committed actions in management responses for evaluations completed the preceding year were being implemented. Although significant progress has been made in all KPIs, there remains variation across regions and more work needs to be done in respect to geographic and thematic coverage of evaluations, implementation of planned evaluations and timely preparation of management response.

Key performance indicator 1: financial resources

11. Since 2013, annual reports on the evaluation function have included data on spending on evaluation. While the methodology used to calculate investment in the evaluation function was consistent through 2015, a new methodology was adopted in 2016[5]. The change in methodology was necessary to ensure full alignment with the evaluation policy. The new method uses 'programme expenditure[6]' instead of 'total expenditure' to estimate the proportion of evaluation spending.

12. For consistency with figures provided in previous annual reports, table 2 presents the data for the period 2013-2015 using 'total expenditure' as a denominator, while data for 2016 used 'programme expenditure'. 'Programme expenditures" excludes cost classification categories funded from the Institutional Budget (development effectiveness, UN coordination, and management) as well as funding received from the regular budget (assessed contribution) in support of normative work. Thus, 2016 data is not comparable with previous years.

13. Overall estimated investment on evaluation in 2016 amounted to $7.3 million. This represents 2.9 per cent of the total UN-Women 'programme expenditure'. Spending on decentralized evaluation in 2016 has increased against the previous year. In addition to the direct investment made by field offices to the decentralized evaluations, 33 per cent of the IEO budget was spent to support the decentralized evaluation function mainly through the regional evaluation specialists. Altogether, decentralized evaluation function accounted for 51 per cent of the total spending on evaluation. In 2016, IEO mobilized 17 per cent of its budget from donor contributions dedicated mainly to supporting gender responsive national evaluation systems.

[4] Due to glitches in the corporate Results Management Systems, data on evaluation use for 2016 was not captured in the annual reporting by offices. However, an independent assessment of Strategic Notes and Annual Reports commissioned by the Programme Division provides ample evidence on the extent to which offices are using evidence and lessons from evaluations to inform new programming and to support results reporting. Details on this are provided under the decentralized evaluation function section in this report.

[5] Report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women, 2015 (UNW/2016/5), para 14-16.

[6] Programme expenditure is defined as the total amount of expenditure against 'programme activities', as defined by the harmonized cost classification and funding framework approved by the UN-Women Executive Board (2013/2) and used in the UN-Women Integrated Budget document. As per this framework, programme activities relate to projects and programmes funded from regular programme and other resources only, excluding the other cost classification categories funded from the Institutional Budget (development effectiveness, UN Coordination, and management) as well as funding received from the regular budget (assessed contribution) in support of normative work.

Table 2

Evaluation function expenditure, 2013 - 2016

(United States dollars)

	2013	2014	2015	2016
Total UN-Women expenditure	269,660,584	270,537,900	315,101,084	*254,413,520*[7]
Total expenditure in evaluation	3,576,396	5,917,163	6,272,545	7,391,573
IEO	2,123,750	4,499,942	4,621,818	5,377,637
Decentralized evaluations[8]	1,226,729	1,417,221	1,650,727	2,013,936
Total evaluation expenditure (percentage)	1.3	2.2	2.0	*2.9*[9]

Source: "Total UN-Women expenditure" and "IEO expenditures" figures were generated from ATLAS by the Division of Management and Administration (DMA). Figures for decentralized evaluations were calculated on the basis of official figures by DMA and supplemented by data obtained from field offices.

Key performance indicator 2: human resources

14. The staffing profile in IEO remained similar to previous years. In 2016, IEO was composed of 16 staff members: 10 based at headquarters, and 6 regional evaluation specialists based in the regional offices. In accordance with the evaluation policy, regional evaluation specialists are IEO staff deployed in regional offices with a direct reporting line to the IEO Director.

15. At the field level, 100 per cent of field offices have appointed either an M&E officer or focal points[10]. In 2016, 45 per cent of offices reported having at least one M&E officer while the remaining 55 per cent appointed M&E focal point. Overall, this largely represents a stable trend over the previous years, especially in Africa, where over 50 per cent of offices have appointed M&E officers. The distribution shows that offices with a relatively bigger portfolio tend to have a dedicated M&E officer. This is a promising arrangement in terms of strengthening results-based management systems and a culture of evaluation. However, frequent changes of M&E focal points have been noted. This has implications on continuous training, experience, and dedication to M&E tasks.

[7] This figures refers to "programme" expenditure and not "total" expenditure as in previous years. Please see paragraph 11 and 12 for additional information.

[8] Estimated costs for decentralized evaluations included a broad range categories such as evaluation studies, capacity development on M&E, portion of M&E staff/focal point cost and communication and dissemination of evaluation products.

[9] The figure for 2016 is calculated using the new methodology, and therefore it's not comparable to previous years. Please see paragraph 11 and 12 for additional information.

[10] M&E focal points are staff who perform M&E functions on top of their main designated function.

Figure 1

Human resources for monitoring and evaluation officers/focal points by region

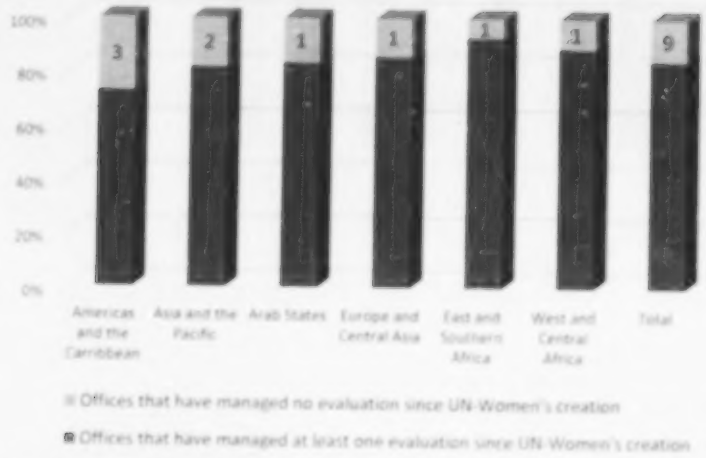
Source: Global evaluation oversight system.
Abbreviation: M&E, Monitoring and Evaluation.

Key performance indicator 3: coverage and types of evaluations

16. 2016 witnessed an upward trend in coverage of evaluations. 84 per cent of offices conducted at least one evaluation during the period 2011-2016, representing a 13 per cent increase as compared to 2015. Offices in East and Southern Africa, West and Central Africa, Arab States, Europe and Central Asia had the highest percentage of countries with at least one evaluation, while the Americas and the Caribbean had the lowest. Despite the notable progress made, nine offices (16 per cent) have not yet conducted any evaluation since the creation of UN-Women. Underestimation of time and resources during evaluation planning, security and humanitarian situations, and limited capacity to manage evaluations were cited as setbacks to achieving full compliance. Buy-in and commitment of country representatives is also a principal factor for driving positive change on the demand for evidence from evaluations.

Figure 2

Evaluation coverage by region, 2011-2016



Source: Global evaluation oversight system.

17. The majority of evaluations were designed to assess outcome-level results. In 2016, four regional thematic evaluations covering multiple countries were completed in the Americas and the Caribbean, Europe and Central Asia, West and Central Africa and Arab States regions. Asia and the Pacific region also completed three regional programme evaluations covering various multi-level programmes. All thematic areas were well covered by the body of evaluations. In total, 25 (46 per cent) reports considered "ending violence against women" and "women's economic empowerment" while 20 (37 per cent) reports focused on "peace and security and humanitarian actions" and "leadership and political participation." The least number of evaluations focused on "national planning and budgeting" (11 per cent) and the "contribution of UN-Women to global norms and standards" (6 per cent), which is attuned with resources allocations in UN-Women[11]. Due to their nature, corporate, regional and country portfolio evaluations addressed multiple impact areas. The list of evaluations considered in the analysis are provided in Annex 1.

Key performance indicator 4: implementation rate of planned evaluations

18. Overall, implementation of planned evaluations in 2016 has shown steady improvement over previous years. Of the 81 evaluations planned in 2016, 84 per cent were being implemented (44 per cent completed and 40 per cent ongoing). 36 evaluations were completed, including two corporate evaluations, implying a 13 per cent increase from the previous year.

19. However, a total of 16 per cent of the evaluations planned were not implemented (1 per cent not initiated and 15 per cent cancelled and/or postponed). Reasons for late initiation and cancellation were ambitious planning, unavailability of suitable consultants with gender and evaluation skills, and underestimation of time and resources during planning. Deferment of evaluations was also necessitated due to humanitarian and crisis situations, and extension of programmes. Although some of the causes are beyond the control of offices, greater attention is required at

[11] The figures include evaluations addressing multiple impact areas.

the evaluation planning phase to ensure a more strategic and realistic selection of evaluations.

Figure 3

Evaluation implementation rate, 2016

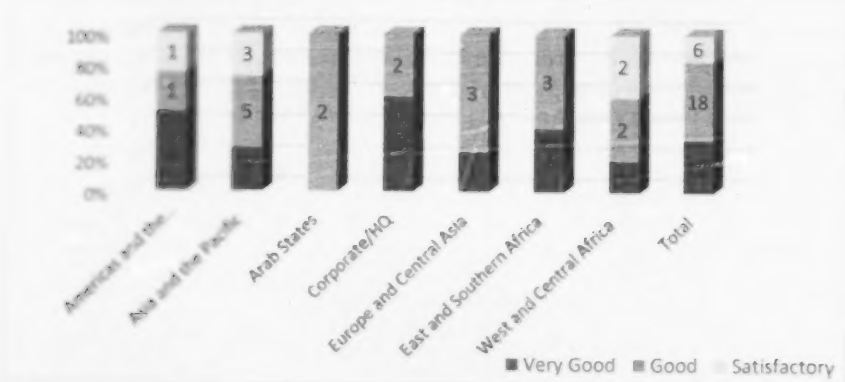
Source: Global evaluation oversight system.

Key performance indicator 5: quality of evaluation reports

20. The average quality of evaluations has risen year-on-year, with the proportion of reports rated 'good' and 'very good' increasing from 72 per cent in 2014 to 83 per cent in 2016. Continuing the trend from the previous year, there were no reports that were unsatisfactory, suggesting that the quality assurance mechanisms put in place are sustaining a performance floor in successfully preventing poor-quality evaluations from being implemented. The list of evaluations considered including individual quality ratings is provided in Annex 1.

Figure 4

Quality of evaluations, 2016



Source: Global Evaluation Assessment and Analysis System

Key performance indicator 6: submission rate of completed evaluation reports to the Global Accountability and Tracking of Evaluation Use system (GATE)

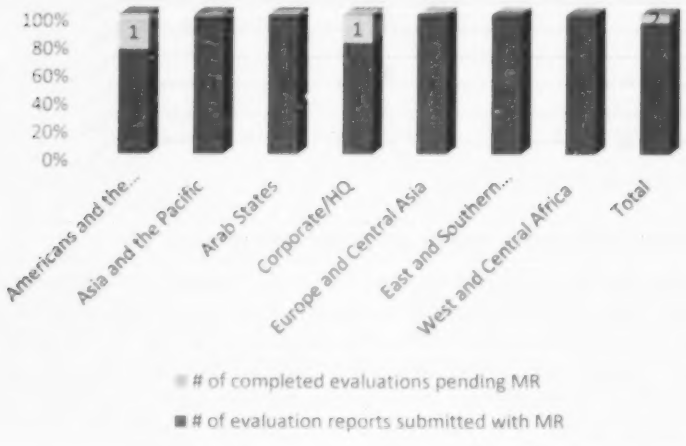
21. Continuing the trend since 2013, 100 per cent of completed evaluations were posted in the Global Accountability and Tracking of Evaluation Use system.

Key performance indicator 7: management response submissions to the Global Accountability and Tracking of Evaluation Use system

22. Of 36 evaluations completed in 2016, 34 (94 per cent) had a management response as required by the evaluation policy. All regions have almost achieved full compliance.

Figure 5

Management response submission, 2016



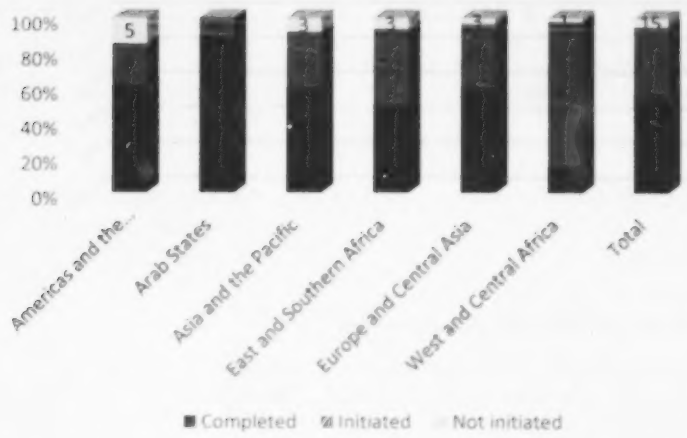
Source: Global Evaluation Accountability and Tracking of Use system

Key performance indicator 8: implementation of management response

23. 2016 saw a continuing positive trend towards more recommendations reported as completed or initiated. Out of the 301 committed actions included in the management response, 94 per cent were being implemented: 57 per cent completed and 37 per cent were ongoing. However, the remaining 6 per cent are yet to be initiated including those that had passed their due dates (3 per cent).

Figure 6

Implementation of evaluation management response/key actions, 2016



Source: Global Evaluation Accountability and Tracking of Evaluation Use

C. Corporate evaluations

24. IEO continued its ongoing efforts to ensure quality and timely delivery of corporate evaluations in 2016, following the schedule of the Corporate Evaluation Plan. IEO presented to the Executive Board the reports of two corporate evaluations: a) evaluation of UN-Women's contribution to the United Nations system coordination on gender equality and the empowerment of women and b) meta-analysis of evaluations managed by UN-Women in 2014 and 2015.

25. By the end of 2016, the implementation rate for corporate evaluations in 2016-2017 was 100 per cent. As presented in table 3, out of six planned evaluative studies, four were 'completed' and two were 'on track'.

Table 3

Implementation status of planned corporate evaluations, 2016-2017

	Title of evaluative study	*Status*	*Additional information*
1.	Evaluation of UN-Women's contribution to the United Nations system coordination on gender equality and the empowerment of women	Completed	Presented to the Executive Board at the second regular session, 2016
2.	Meta-analysis of evaluations managed by UN-Women in 2015	Completed	Presented to the Executive Board at the second regular session, 2016

3.	Evaluation of UN-Women's regional architecture	Completed	Presented to the Executive Board at the first regular session, 2017
4.	Evaluation of UN-Women's strategic partnerships	Completed	To be presented to the Executive Board at the annual session, 2017
5.	Meta-analysis of evaluations managed by UN-Women in 2016	On track	To be presented to the Executive Board at the second regular session, 2017
6.	Evaluation of UN-Women's support to political participation	On track	To be presented to the Executive Board at the first regular, 2018

Use of corporate evaluation to foster change

26. The use of evaluation findings and recommendations is one of the key priorities. Each year, IEO follows up with key UN-Women stakeholders involved in corporate evaluations conducted two years earlier to capture how corporate evaluations contributed to changes in UN-Women policies, strategies and practices.

Evaluation of UN-Women's support to women's economic empowerment

27. Since the evaluation of UN-Women's contribution to Women's Economic Empowerment (WEE) was presented to the Executive Board (UNW/2015/CPR. 7) in 2015, significant progress has been made across the recommendations areas. To enhance UN-Women staff's capacity to engage strategically with macro-economic issues, the Women's Economic Empowerment section developed a course on Gender and Economics. The first pilot course was implemented at the ITC-ILO Training Centre in Turin (Italy), bringing together UN-Women representatives from 21 countries and regional offices. In addition, UN-Women reviewed its strategic partnership with the International Monetary Fund (IMF) on gender-responsive budgeting. That led UN-Women to track more systematically the impact of budgetary decisions on women at country-level and critically examine the economic impact of austerity-driven policies on the goods/services produced by women, especially in rural and remote communities.

28. In line with the evaluation recommendation on guiding UN-Women's work on WEE explicitly based on a rights-based approach, UN-Women conceptualised the Flagship Programming Initiatives (FPIs) that are grounded on a rights-based approach. The move to FPIs also addressed the recommendation on strengthening leadership and strategic focus by consolidating multiple, small-scale projects and using a more long-term holistic approach to deliver greater impact. Finally, the Knowledge Gateway has been improved to connect a wider range of stakeholders to deepen and broaden content, and facilitate linkages.

Evaluation of UN-Women's normative support work

29. The corporate evaluation of UN-Women's normative support work and its operational linkages (UNW/2015/CPR. 13)[12] was completed in 2015 and made four broad recommendations against which there has been broad progress. The FPIs

[12] The Corporate Evaluation of UN-Women's Normative Support Work and its Operational Linkages was undertaken by OIOS with the support of the UN-Women IEO.

provided a more cohesive theoretical framework for UN-Women's work and steps are being taken to make linkages between the normative and operational more systemic as part of the development of the new Strategic Plan.

30. There is also indication that the evaluation has influenced steps taken to strengthen the coordination between UN-Women's two pillars/bureaux; the creation of the Executive Leadership Team; and, introduction of matrixed reporting lines. As a measure to improve internal communications, a new dedicated staff has been recruited, a CoP for the FPIs created and Yammer used to enhance internal communication.

D. Decentralized evaluation system

31. About 90 per cent of UN-Women evaluations are managed by field offices, reflecting the decentralized nature of the organization. This ensures that the evaluation function generates country-specific evidence relevant to inform UN-Women's approaches at the national level. However, it also poses a challenge to ensure evaluations at the country level meet internationally agreed evaluation standards, such as the ones endorsed by UNEG.

32. In 2016, various oversight, technical and capacity development supports were provided by IEO to enhance the credibility, impartiality, quality and use of decentralized evaluations. This has proven effective and resulted in significant improvements in all evaluation key performance indicators as reported above.

Systems to improve the quality, credibility and use of decentralized evaluations

33. Given the fact the decentralized evaluation is a shared function, IEO intensified its collaboration with regional offices and the Programme Division. Regional analysis of the global evaluation oversight system dashboard with country-specific breakdowns on evaluation performance indicators was communicated quarterly to regional and country offices. To improve further compliance, selected performance indicators have been included in the Country Office Assessment Tool (COAT). Periodic progress updates were jointly communicated to offices by IEO and the Programme Division. This collaboration has proven effective in stimulating the demand for evidence and creating a conductive environment for sustained improvement of the decentralized evaluation function.

34. The global evaluation reports assessment and analysis system (GERAAS) continued to be used as key instrument to assure the quality and credibility of decentralized evaluations. Through this system, IEO provided assessments of the quality of evaluation reports and individualized feedback to 17 concerned offices and all regional offices to ensure continuous improvement of future evaluations. The best evaluations were promoted organization-wide to further disseminate evaluation reports and promote positive reinforcement among offices. Furthermore, oversight and technical quality assurance supports covering key evaluation milestones were implemented in all regions by regional evaluation specialists.

35. To ensure that decentralized evaluations inform UN-Women global policies and strategies, a meta-analysis of all evaluations managed by UN-Women was published. To further promote its use, a joint webinar by IEO and the Programme Division was organized to reflect on the management perspective to enhance performance. In addition, a series of knowledge products and region-specific meta-analysis were produced by regional offices. For example, East and Southern Africa and the Americas and the Caribbean regions produced knowledge management

booklets based on evidence captured in the body of evaluation reports. A similar exercise was initiated in other regions.

36. Several offices embraced the new country portfolio evaluation approach introduced in 2015. In 2016, seven country portfolio evaluations were initiated and two completed. The shift towards more strategic evaluations allowed generation of relevant and timely evaluation evidence and lessons to deliver more effective and efficient programming.

37. IEO continued to manage the Global Accountability and Tracking of Evaluation Use system (GATE). The online portal served as an accountability tool for storing all evaluation reports and tracking implementation of management responses. In 2016, the system was upgraded with a new search function for recommendations based on thematic areas and selected organizational priorities and principles.

38. IEO continued to provide technical assistance and oversight to the development of decentralized evaluation plans, which continued to be an integral component of the country and regional planning and approval processes. To facilitate synergies and enhance efficiency, for the first time, an integrated global evaluation plan was developed.

39. Identification of consultants with the required experience in both gender and evaluation has been a continuous challenge for both UN-Women and its partners. Thus, in 2016, UN-Women launched the Gender Evaluation Consultant Database providing a link between prospective consultants and institutions in need of evaluators with gender and human rights expertise. Currently, the database has around 70 vetted consultants (out of the 800 applications received) that have publicly searchable profiles. 35 per cent of consultant database members reported that prospective employers have reached out to them after viewing their profile online and 11 per cent of these resulted in contracts.

Internal evaluation capacity development

40. Internal capacity for evaluation is being bolstered towards developing a culture that promotes use, accountability and learning from evaluation. As part of the different integrated systems established to strengthen the decentralized evaluation function, consistent technical and other advisory support including co-management arrangement for country portfolio evaluations were performed by regional evaluation specialists. In addition, an M&E community of practices has been maintained to facilitate the exchange of experience and expertise across regions.

41. As part of the professionalization initiative to strengthen the evaluation function, IEO focused on encouraging M&E staff participation in the eLearning course: How to Manage Gender-Responsive Evaluation. 55 per cent of offices have completed the course and received certification of completion. Europe and Central Asia has successfully achieved 100 per cent of M&E Focal Point completion. The eLearning course is also publicly accessible, and by the end of December 2016, 1,223 individuals had enrolled, which is more than double the number enrolled by 2015. The course satisfaction survey illustrated that the majority felt that the course met their expectations (89 per cent), and that the course will help them to integrate gender equality into their daily work routine (85 per cent).

Enhance communication to facilitate use of evaluation

42. In 2016, IEO developed a new communication strategy, with the objective of going beyond the traditional approach of evaluation reports' dissemination to include a more comprehensive and innovative communication approach aimed at

improving engagement with evaluation users, and eventually increasing evaluation use. Although it is too early to assess its outcome, a 10 per cent surge in the number of returning website visitors, and a 35 per cent increase in the average time spent on the IEO's website page have been noted since the advent of the strategy.

43. Within the strategy, IEO produced new innovative products such as video and magazines, dialogue with users through events and webinars, presence on social media, and a dynamic website. These new products proved successful. For example, the views of a video on "how gender-responsive evaluation can contribute to the sustainable development goals" was 78 per cent higher than other videos on the same YouTube channel, suggesting its success in both delivering relevant content, and reaching interested audiences.

44. IEO continued to produce Transform – the magazine for gender-responsive evaluation. During 2016, three issues of Transform were published featuring the role of gender-responsive evaluation in the 2030 Agenda for Sustainable Development to ensure the principle of 'No one left behind', and the results and lessons learned from corporate evaluations and meta-analysis on UN-Women evaluations. Website and social media analytics show that web pages and posts related to Transform are among the most viewed and interacted with. Altogether, five webinars, seven publications, 28 announcements, and 14 presentations were made, reaching hundreds of participants across the UN system and beyond.

45. In terms of facilitating use of evaluation, IEO also started to provide strategic targeted evidence to inform specific decision by managers. For example, IEO provided analysis of key evaluation findings and recommendations to inform the mid-term review of the 2014-2017 Strategic Plan, as well as the design of the new Strategic Plan 2018-2021.

46. The focus on use of evaluation in informing decisions at the decentralized level prompted a steady increase in the use of lessons from evaluations to inform better and more strategic programme objectives, as demonstrated by an external assessment of the 'quality of results-based management in UN-Women's planning and reporting processes'[13]

I. United Nations system-wide coordination of gender-responsive evaluation

47. In 2016, UN-Women intensified its support of system-wide coordination on gender responsive evaluation mainly through the five areas presented below.

A. United Nations Evaluation Group and regional United Nations evaluation groups

48. UN-Women IEO continued to lead efforts to strengthen demand, supply and use of evaluation across the UN system and beyond by chairing the United Nations Evaluation Group since March, 2015. Under UN-Women IEO leadership, UNEG positioned itself as a strategic player within and beyond the UN system. Important progress was made by ensuring human rights and gender-equality are front and

[13] An independent qualitative assessment of UN-Women's Strategic Notes and Annual Reports was commissioned by the Planning and Programme Guidance Unit (PPGU) of the Programme Division, UN-Women. The assessment covers approved Strategic Notes and Annual Work Plans adopted between 2014- 2016 and Annual Reports prepared by all field offices for the period 2013-2015.

central in evaluation in the UN system through the inclusion of a stand-alone norm in the updated UNEG Norms and Standards and as reflected in the updated Competencies for Evaluators in the UN system.

49. UNEG organized several key events in 2016 with the aim of enhancing capacities to evaluate the 2030 Agenda. In March 2016, evaluators and statisticians from governments, civil society and UN agencies were brought together for the first time to discuss "No one left behind – evaluating SDGs with an equity focused and gender responsive lens" as a side-event of the CSW. During UNEG week in April 2016, a high-level event called "Evaluation fit for the 2030 Agenda" brought together key leaders, policy-makers and evaluators to discuss key priorities for evaluation of the SDGs. A session dedicated to 'No one left behind' approaches in evaluation was organized as part of the UNEG Evaluation Practice Exchange. IEO also supported work across all strategic objectives of the UNEG work plan ensuring the promotion and mainstreaming of gender equality.

50. IEO, through its regional evaluation specialists, remained an active member in regional United Nations evaluation networks and platforms, with the aim of promoting gender-responsive evaluations, system-wide coherence in evaluation and strengthening field staff skills. In particular, IEO continued to provide leadership to regional United Nations evaluation groups in the Asia and Pacific, Americas and the Caribbean, and Africa regions.

B. United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women

51. UN-Women continued co-leading the UNEG Task Force on Gender Equality and Human Rights to support UNEG members in reporting against the Evaluation Performance Indicator of the UN-SWAP. Through the Task Force, IEO provided leadership in producing a synthesis report of the reporting trends across UN entities, presented results at the 2016 UNEG Evaluation Practice Exchange and Annual General Meeting, provided bilateral technical guidance and managed an Independent Review of UN SWAP EPI reporting.

52. The 2016 UN-SWAP reporting cycle demonstrated that entities are placing emphasis on integrating gender equality in evaluation systems. Of the 43 entities that reported the evaluation indicator was applicable, 16 per cent (7) reported "exceeds requirements"; 42 per cent (18) reported "meets requirements"; 35 per cent (15) reported "approaches requirements" and 7 per cent (3) reported "missing requirements". While this denotes an improvement in the ratings over last year, it should be noted that 28 per cent (12) of these entities did not follow the UNEG endorsed process for scoring evaluation reports against the UN-SWAP criteria.

53. An external independent assessment of all UN-Women evaluation reports against the UN System-wide Action Plan Evaluation Performance Indicator (EPI) revealed a strong improvement in the integration of gender equality and women's empowerment across all aspects of evaluation reports. In 2016, UN-Women reported "meeting requirements" with a score of 8.40, a significant improvement over the previous year. Several reasons may account for the overall improvement in 2016: a) enforcement of quality standards by regional evaluation specialists throughout evaluation processes; b) strict recruitment criteria for evaluators with a mix of gender and evaluation skills; and, c) implementation of the professionalization programme.

C. Independent system-wide evaluation

54. The key objective of the independent system-wide evaluation (ISWE) is to strengthen the functions, systems and mechanisms for management and conduct of independent, credible and useful system-wide evaluations for development effectiveness. In 2016 UN-Women actively participated and served as a member of the management group in two system-wide evaluations: a) the evaluation of the United Nations system contribution to strengthening national capacities for statistics, and b) the meta-evaluation and synthesis of United Nations Development Assistance Framework (UNDAF). Both evaluations were presented by the Joint Inspection Unit to ECOSOC in October 2016. In addition, based on the key findings of the UNDAF meta-evaluation, IEO collaborated with UNEG members and made contributions to reviewing and providing substantive comments on the new Interim UNDAF Guidance with a focus on evaluation.

D. Supporting joint evaluations and the United Nations Development Assistance Framework (UNDAF)

55. Driven by the need for greater UN system-wide coherence, UN-Women supported the integration of gender equality across UN interagency evaluation work, including in joint programmes and UNDAF evaluations. Within the framework of regional evaluation groups, UN-Women provided technical and advisory services, such as a review of draft terms of reference and evaluation reports, to 14 UNDAF evaluations. Training sessions were also organized jointly with UN agencies at the regional level to enhance gender-responsive evaluation capacity of UN staff and partners.

E. Platforms in support of gender-responsive evaluation

56. The gender equality evaluation portal website continued to be a key resource regarding what works and what does not work for gender equality. The website provides access to 510 evaluation reports linking evaluative evidence with the critical areas of concern of the Beijing Platform for Action, and the UN-Women Evaluation Handbook, providing both theory and practice. The majority of reports are from the United Nations system, while one third of the reports come from academia, foundations, bilateral institutions, intergovernmental mechanisms and multilateral development banks.

II. Supporting national gender-responsive evaluation capacities

A. The global evaluation agenda

57. The Global Evaluation Agenda 2016-2020 sets the first ever long term global vision for the global evaluation community. The Agenda has been developed by many stakeholders around the globe, working together under the EvalPartners umbrella. Following a systemic approach, the four essential dimensions of the Agenda are to foster: (a) an enabling environment, (b) institutional capacities, (c) individual capacities, and (d) inter-linkages among these first three dimensions. The 'No one left behind' principle, including gender equality, is embedded as a key value that guides the entire Agenda.

58. The Agenda continued to provide inspiration and mobilized various national actors, international organizations and United Nations organizations to strengthen

evaluation for "a transformed global community characterized by transparency, accountability, and progress towards the common good".

59. UN-Women continued to be a leader in EvalPartners, the global multi-stakeholder partnership for national evaluation capacity development, by co-leading EvalGender+, a global partnership composed of 37 organizations that aims to strengthen gender-responsive evaluations. EvalGender+ established itself as a unique movement to advocate for equity-focused and gender-responsive evaluation for the SDGs.

B. Strengthening the enabling environment for evaluation

60. As co-leader of EvalGender+, UN-Women strengthened strategic alliance with various partners and evaluation associations to reinforce nationally owned and driven evaluation systems with a gender responsive lens. In 2016, UN-Women and EvalGender+ launched a series of initiatives focusing on evaluating the Sustainable Development Goals with a "No one left behind" lens. The initiative was implemented through a multi-stakeholder process which included an online consultation, a high level and technical event, and technical assistance to 11 countries on how to evaluate SDGs with a gender-responsive and an equity-focused lens. These include Burkina Faso, Cambodia, Colombia, Kenya, Kyrgyzstan, Nepal, Sri Lanka, Tunisia, Zimbabwe and the Asia-Pacific Evaluation Association and EvalMENA network. The high-level events held in New York brought together government delegations, parliamentarians and development actors. These intensive engagements culminated in the development of a guidance and training package titled "Evaluating the Sustainable Development Goals with a 'No one left behind' lens".

C. Strengthening institutional capacities for the demand, management and use of evaluations

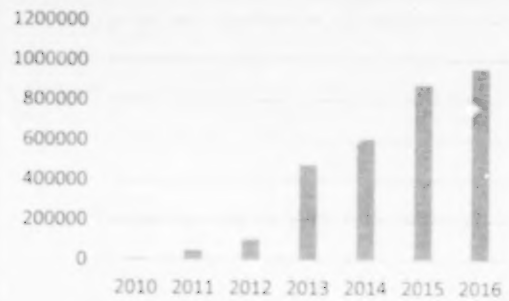
61. Within its national evaluation capacity development pillar, UN-Women supported various initiatives across regions to strengthen a gender-responsive national evaluation system. For instance, in the Americas and the Caribbean region, UN-Women provided extensive technical and capacity development support in Colombia, Costa Rica, Argentina, Ecuador and the Dominican Republic. The support ranged from integration of gender equality and human rights perspectives in the evaluation of public policies to strengthening the national gender responsive M&E system and capacity development training. A similar initiative in Zimbabwe helped development of a national M&E framework for gender equality. These uniquely integrated initiatives and activities are expected to augment efforts by government and non-state actors towards strengthening existing and establishing new gender responsive national monitoring and evaluation systems.

D. Strengthening individual capacities of evaluators to conduct credible and useful gender-responsive evaluations

62. A range of innovative and cost-effective technologies continued to be used to bolster individual capacities of evaluators to conduct credible and useful gender-responsive evaluations. In particular, the EvalPartners web portal, "MyM&E", attracted a massive number of evaluators and interested practitioners around the globe. Since its launch, the portal registered a cumulative total of 961,538 visitors, up by 20 per cent from the year before. Cumulative page downloads also reached

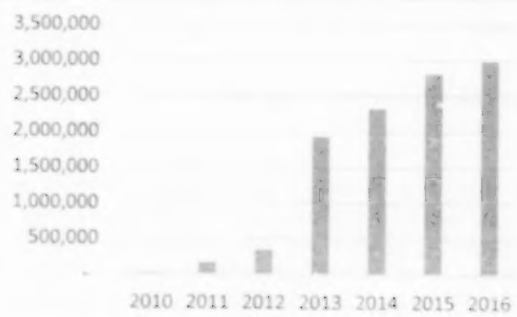
over 3 million. The massive open online course on development evaluation continued to stimulate high traffic to the portal. The course reached a cumulative total of 27,513 registered participants from 178 countries. Of the nine courses available on the platform, the equity-focused and gender-responsive evaluation course stood out as the most preferred course with 3,427 registered participants.

Figure 7: Total cumulative number of visitors to the EvalPartners "MyM&E" platform



Source: MyM&E statistics, December 2016

Figure 9: Total cumulative number of page downloads from the EvalPartners "MyM&E" platform



Source: MyM&E statistics, December 2016

63. In addition, the EvalGender+ community of practice continued to be a key platform to continuously discuss topics and exchange information related to gender and evaluation. In 2016, the number of members of the network reached 2,818.

III. The 2017 Independent Evaluation Office programme of work

64. In 2017, IEO will continue its work, as outlined in the Evaluation Strategy 2014-2017, in the four key results areas outlined below, with a particular focus on the 2030 Agenda. In line with the UN-Women strategic planning cycle, IEO will develop a new Evaluation Strategy 2018-2021 and a new Corporate Evaluation Plan 2018-2021.

A. Implementation of effective corporate evaluations

65. In 2017, IEO will present to the Executive Board the findings of two corporate evaluations on: a) UN-Women's regional architecture and b) UN-Women's strategic partnerships for gender equality and empowerment of women. IEO will undertake one major corporate evaluation on women's political participation and will initiate another corporate evaluation on governance and national planning that will be completed in 2018. IEO will also conduct and present a meta-analysis of corporate and decentralized evaluations managed by UN-Women in 2016. To enhance further the utility of corporate evaluations, IEO will continue implementing its communication strategy. The Transform magazine, newsletter, evaluation briefs and social media will continue to be an important means for disseminating evaluation findings. IEO will continue to explore and develop innovative and gender-responsive evaluation methodologies.

B. Implementation of effective decentralized evaluation systems

66. IEO will continue strengthening its decentralized systems and practices through a) managing regional and country portfolio evaluations; b) continuous oversight and technical support to decentralized evaluations; c) the professionalization initiative with emphasis on mentorship to evaluation managers; and d) quality assurance mechanisms, including the global evaluation oversight system, the global evaluation reports assessment and analysis system, and the roster of gender-responsive evaluators. Knowledge management systems, including the evaluation community of practice, the GATE system, and the Gender Equality Evaluation website, will be maintained.

C. Promotion of United Nations coordination on gender responsive evaluation

67. IEO will continue to provide leadership and actively participate in UNEG and regional United Nations evaluation groups. IEO will continue to take part in UNEG taskforces to ensure mainstreaming of gender equality across inter-agency evaluation work, including its support to United Nations entities on the evaluation performance indicator of the UN-SWAP by providing technical guidance, training, and facilitating exchange among UN entities.

D. Strengthening national evaluation capacities for gender-responsive evaluation systems

68. IEO will continue supporting national gender-responsive evaluation capacity development through EvalGender+ and EvalPartners. It will provide leadership to the organization of the third EvalPartners Global Forum to be held at the Parliament of Kyrgyzstan. IEO will strategically use its role as Co-Chair of EvalGender+ to advocate for gender-responsive national evaluation systems. It will scale-up the piloting of a guidance document on evaluating SDGs and intensify its technical assistance to selected countries to evaluate localized SDGs with a gender lens.

E. Approved budget for the 2017 Independent Evaluation Office programme of work

69. The total IEO budget for 2017 is $4,453,546. The budget is comprised of three funding categories: institutional budget, core programmable and non-core resources.

70. The institutional budget of $3,037,387 covers the salaries of 11 staff and key activities of the work plan: company contracts for evaluation studies in 2017; office operational costs; support to decentralized evaluation systems; support to United Nations coordination on gender-responsive evaluation; and national evaluation capacity development on gender-responsive evaluation. In addition to the institutional budget, the salaries of five regional evaluation specialists are covered through core resources of $1,000,000.

71. IEO also received $416,158 non-core funds from Switzerland to strengthen the internal evaluation function and to support the integration of a gender lens in the evaluation of the Sustainable Development Goals.

Annex I

Evaluations completed in 2016

Annex I provides the full list of corporate and decentralised evaluations completed in 2016. The information was used to provide analysis on trends on key performance indicators over the years and the performance of the evaluation function in 2016. Further analysis on the geographic and thematic coverage, type and quality of evaluations is provided under appropriate sections of the report.

Region	*Office division*	*Title of programme evaluation*	*Quality rating*
Americas and the Caribbean	Guatemala	Ampliando las Oportunidades Económicas para las Mujeres Rurales Emprendedoras en América Latina	Very Good
	Regional Office for Americas and the Caribbean (Panama)	Access to Justice as a prevention mechanism to Ending Violence Against Women	Very Good
	Chile	Fortalecimiento de Organizaciones de la Sociedad Civil que promueven la Igualdad de Género 2013-2016	Satisfactory
	El Salvador	Mujeres y políticas municipales a favor de la igualdad	Good
Asia and the Pacific	Bangladesh	Gender and Climate Change project	Satisfactory
	Cambodia	Ending Violence Against Women Programme	Very Good
	China	China Gender Fund for Research and Advocacy	Good
	Regional Office for Asia and the Pacific (Thailand)	Regional Programme on Improving Women's Human Rights in South East Asia	Good
	Regional Office for Asia and the Pacific (Thailand)	Regional Programme on Empowering Women Migrant Workers in Asia (Phase III 2012-2015)	Good
	Regional Office for Asia and the Pacific (Thailand)	Leveraging Technical Tools, Evidence and Community Engagement to Advance the Implementation of Laws and Provision of Services to Women Experiencing Violence in South-East Asia	Good

	Pakistan	Towards Gender Equality Women's Economic Empowerment Home Based Workers, Phase II (2012-2015)	Very Good
	Pakistan	Women's Leadership and Social Reconstruction Programme	Good
	Multi-Country Office for the Pacific (Fiji)	Pacific Regional Ending Violence Against Women Facility Fund	Satisfactory
	Nepal	Strengthening implementation of women, peace and security agenda	Very Good
	Nepal	Localizing women, peace and security agenda in central Terai districts	Satisfactory
Arab States	Regional Office for Arab States (Egypt)	Thematic Evaluation on Women's Political Participation	Good
	Jordan	Promoting Social Cohesion through Women's Economic Empowerment and Protection Initiatives in Irbid and Zarqa	Good
Europe and Central Asia	Regional Office for Europe and Central Asia (Turkey)	UN-Women's Contribution to UN Coordination on GEEW	Very Good
	Moldova	Joint Integrated Local Development Programme Evaluation	Good
	Multi-Country Office for Central Asia (Kazakhstan)	Empowering abandoned women from migrant families in Tajikistan	Good
	Kyrgyzstan (CO)	Building a Constituency for Peace project	Good
Eastern and Southern Africa	Ethiopia	Country Portfolio Evaluation	Very Good
	Tanzania	Country Portfolio Evaluation	Good
	South Sudan	Evaluation of the South Sudan Strategic Note 2014 - 2016	Very Good
	Uganda	Peace Building and Enhancing Protection Systems (Gender Promotion Initiative)	Good

	Zimbabwe	Joint Programme on Prevention of Gender Based Violence Against Young Women and Adolescent Girls	Good
Western and Central Africa	Senegal	Appui à la promotion des droits des femmes et des filles	Satisfactory
	WCARO	Women's Leadership and Political Participation (2011-2015)	Satisfactory
	Senegal	Renforcement des capacités des femmes parlementaires pour une application effective des engagements sur l'égalité des sexes	Very Good
	Mali	Women's Leadership and Participation in Peace Security and Humanitarian Action	Good
	Central African Republic	Programme d'appui au renforcement de la participation des femmes dans les domaines de la Paix et la Sécurité et l'Assistance aux femmes et filles touchées par le conflit en RCA	Good
Headquarters division	Policy Division	The Knowledge Gateway on Women's Economic Empowerment Project (Empower Women)	Very Good
	Policy Division	Financing for Gender Equality	Good
	Programme Division	UN-Women Sida Strategic Partnership Framework 2011-2016	Good
Corporate	Independent Evaluation Office	UN-Women contribution to the United Nations system coordination	Very Good
	Independent Evaluation Office	Regional Architecture	Very Good

Annex II

Evaluation in funds managed by UN-Women

The United Nations Trust Fund

1. In 2016, the United Nations Trust Fund in Support of Actions to Eliminate Violence against Women (the Trust Fund) marked 20 years of global, multilateral grant making in support of efforts to prevent and end violence against women and girls. The Trust Fund was established by the General Assembly in 1996 (resolution 50/166) and is administered by UN-Women on behalf of the United Nations system. In 2016, the Trust Fund supported 107 projects aimed at preventing and addressing violence against women and girls in 77 countries and territories.

2. In 2016, fourteen (14) UN Trust Fund projects implemented by grantees were subject to final external evaluations at a cost of $183,027. In addition, the UN Trust Fund Secretariat commissioned an independent meta-evaluation and meta-analysis of a sample of 77 project evaluations since 2008, at a cost of US$26,000.

3. The results of the meta-evaluation showed that there has been a significant improvement in the quality of UNTF grantee project evaluations: 65 per cent of Cycle 13 (2008) project evaluations were assessed to be satisfactory or above according to UN Evaluation Guidelines compared with 82 per cent in Cycle 16 (2012). However, it also found that the expenditure on evaluation varied greatly and lower spending correlated with weaker evaluations. The Trust Fund therefore introduced a recommendation to grantees that at least $20,000 be allocated for the final evaluation. Furthermore, for a small grants portfolio (projects $120,000 and under) the evaluation budget and management has been centralised, to be pooled and managed by the Secretariat to ensure that high quality evaluations are produced, with less burden on small non-governmental organizations.

4. The Fund has one dedicated Monitoring and Evaluation Specialist to provide technical support to grantees in preparation and management of their project evaluations; manage evaluations at the UN Trust Fund secretariat level; and develop and implement the Fund's overall M&E system, including results aspects of the online Grants Management System (GMS).

Fund for Gender Equality

5. Launched in 2009, the Fund for Gender Equality is UN-Women's leading global grant-making mechanism and multi-donor fund dedicated to Civil Society Organization programming on women's political and economic empowerment. The Fund sustains, supports and strengthens the capacities of CSOs to implement high-impact and multi-stakeholder programmes that translate law and policy commitments into tangible services for women and girls, men and boys around the world, especially in the most excluded and marginalized communities.

6. Evaluation is a stated priority of the Fund to ensure institutional accountability, learning, and communication of results. Given the nature of the Fund, a decentralized approach to evaluation has been developed in which grant holders, under the guidance of the Fund's staff, primarily undertake strategic evaluations using UN-Women and UNEG standards.

7. In 2016, 7 programme final evaluations were completed and co-managed by the Fund's monitoring and reporting specialists with a total budget of $69,590. In addition, the Fund started the preparation work for its first evaluation as per FGE Programme document 2014-2017. The evaluation will be undertaken in 2017 with

the main objective of drawing evidence and lessons from the Fund's results and approaches from its seven years of existence that will also feed into UN-Women's future programme and policy planning.

8. Five monitoring and reporting specialists deployed in the field provided technical assistance and support to the grantees conducting evaluation processes. In 2016, the Fund conducted a face-to-face Global Convening for 24 grantees selected in the 3rd call for proposals to strengthen their capacities and enable them to deliver impactful programmes according to the Fund procedures, requirements and vision, stressing the importance of knowledge management and communication around results and increasing the visibility of the Fund for Gender Equality. Grantees and UN-Women Focal Points were fully trained on the Fund's results based management and programme management requirements and reporting systems.